

TOWN OF MERRIMACK, NH



2014 ANNUAL REPORT

Merrimack Town Hall
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TABLE OF CONTENTS

Introduction.....	5	Nashua Regional Planning Commission	123
Town Council's Report	6	Parks and Recreation Committee.....	125
Donations Accepted.....	8	Planning Board.....	126
Town Manager's Report.....	9	Technology Committee	127
Appointed and Elected Town Officials.....	10	Town Center Committee	128
Elected State Officials.....	13	Zoning Board of Adjustment	129
Town Employees	14	Department Reports	
Employee Recognitions.....	18	Adopt-A-Road / Adopt-A-Spot.....	133
In Memory	19	Assessing Department	134
2014 Town Meeting		Community Development Department.....	135
Deliberative Session Minutes	23	Finance Department	136
Town Meeting Results	27	Fire and Rescue Department.....	137
2014 Financial Reports and Summaries		Library	143
Auditor's Report.....	33	Media Division.....	148
Expendable Trust Funds.....	86	Parks and Recreation Department	149
Long-Term Debt Schedules	88	Police Department.....	151
Tax Rate History.....	90	Public Works Department.....	157
Summary of Inventory Valuation.....	91	Town Clerk/Tax Collector Department	161
Statement of Appropriations, Estimated Revenues & Property Tax Assessed.....	92	Welfare Department	163
Net Assessed Valuation History.....	94	Vital Statistics	
Tax Collector's Report (MS-61)	95	Births.....	167
Town Clerk's Report.....	98	Deaths	171
Treasurer's Report.....	99	Marriages.....	174
Trustees of the Trust Funds Reports.....	100	2015 Town Meeting Guide	
Capital Improvement – Major Projects.....	112	Sample Official Ballot.....	177
Capital Improvement – Minor Projects	113	Voter's Guide.....	152
Boards, Commissions & Committee Reports		Town Warrant.....	162
Agricultural Commission.....	119	Budget of the Town (MS-6).....	166
Conservation Commission	120	Default Budget.....	185
Economic Development Committee	121		
Heritage Commission.....	122		

INTRODUCTION



Merrimack Town Council

(Back Row - L to R): Councilor Lon Woods, Councilor Bill Boyd, Councilor Finlay Rothhaus, Councilor Tom Koenig, Councilor Dan Dwyer. (Front Row – L to R): Vice Chairman Tom Mahon and Chairman Nancy Harrington

We, the Merrimack Town Council and Town Manager, are pleased and proud to present you with the 2014 Annual Report for the Town of Merrimack. This Annual Report was compiled through the efforts of your local public officials to serve as a permanent record for the year 2014. We would like to extend our appreciation to all of the local officials, community volunteers, and Town employees who have contributed countless hours of service to the Town of Merrimack.

As always, your comments and questions regarding this report are welcome. Please call, write or just stop by Town Hall and speak with a member of our staff.

Thank you.

Merrimack Town Hall • 6 Baboosic Lake Road • Merrimack, NH 03054
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TOWN COUNCIL

This year the Town Council and the Town of Merrimack experienced both sad and exciting events. On June 11, 2014, Merrimack lost Town Council Chair Dave Yakuboff, Sr. He was both respected and loved, not only by his family and the Council but also by the community who he served tirelessly and with great pride. He is, and will continue to be, truly missed.

Town Manager, Eileen Cabanel, has continued to lead all of the Departments efficiently and effectively. With their help, she has again submitted a frugal budget to the Council and is prepared to meet the many financial challenges that Merrimack will meet in the future.

The Public Works Department has had a very busy and productive year. Several drainage improvement projects were completed and plans for aggressively improving and replacing Merrimack bridges have been planned. Special accolades need to be extended for the application and approval of State and Federal matching funds for improving specified bridges within the Town of Merrimack. In doing so, Merrimack has saved millions of dollars in much needed future renovations and construction.

The Wastewater Division began construction of a \$7.1 million dollar upgrade of the Wastewater Treatment and Compost facilities. The Highway Division achieved 2 years and the Wastewater Division achieved 4.5 years of no lost time accidents, both were records breakers! The Highway Division maintained over 175 miles of local roadways and 14 bridges. This not only included asphalt repairs, pavement marking, shoulder repairs and street sweeping but most notably, maintaining the safety of Merrimack roads and bridges during the most notorious snowy winter in recent history. A special thanks is required to express community appreciation for all of the Highway Division and Town personnel who worked tirelessly during this time to serve the citizens of Merrimack.

Community Development was also very busy assisting and guiding those who seek to become part of the Merrimack community. Atrium Medical opened at 40 Continental Boulevard. Conditional Use Permits were provided for Flatley and Edgebrook Heights properties; and Able Ebenezer Brewing Company opened on Columbia Circle.

The Police Department continues to work hard protecting the safety of our residents. Merrimack has been named as the safest community in New Hampshire and 34th safest community in the United States! Merrimack has been recognized as one of the top 100 safest cities in America with 25,000 or more people – 4 years in a row! The completion of the first full year with the Merrimack Police Volunteers occurred in 2014. They are a group of citizens that have been thoroughly screened by the Department, and are deployed to assist with special functions, from traffic posts at parades to searching for lost persons. A total of over 700 hours were logged by this special group this past year. The Department added two very successful programs this past year, one of them being “Coffee with a Cop”. This is a national program which allows people the opportunity to meet and speak with their officers over a cup of coffee in a comfortable setting. Another new program established was a firearm safety class. They will be offering this class twice a year with hopes to spread the knowledge on how to handle and care for a firearm.

This past year the Fire and Rescue Department has continued to serve the residents of Merrimack in an admirable manner. During 2014, Fire and Rescue answered 28,500 calls for service pertaining to emergency service, emergency management planning actions, inspections, plan reviews and code compliance. There were 1,786 medical calls and 2,074 patients transported to hospitals. Letters of commendation continue to be sent by local hospitals regarding the skill and efficiency of our Rescue Service Personnel. The Health Division continues to be diligent with licensing and inspections of all

TOWN COUNCIL

food service facilities and the Fire Marshal's office continues to assist with running the Regional Juvenile Firesetter Intervention Program. The Department is also busy with Fire Prevention and Education programs at schools, open houses and numerous local businesses.

The Parks and Recreation Department has had a busy year providing enjoyable activities for the residents of Merrimack. The Easter Egg Hunt, Summer Concert Series, Halloween Party and the Holiday Parade and Tree Lighting are but a few examples of plans carried out for the enjoyment of children and adults alike. Most notably, The 22nd Annual Winter Carnival had more than 600 participants in the various planned activities that were particularly enjoyable because of the record breaking snowfall this winter.

The often unsung Town Hall employees continue to provide much needed assistance to not only residents of Merrimack, but also to those seeking guidance regarding all aspects of Town Governance. The Council takes seriously our stewardship responsibilities of our lakes, ponds, rivers and parks and has taken steps to protect and improve those valuable town resources. The Council continues to value the talents and skills of the many of its citizen volunteers on various boards, committees and commissions and thanks them and their families for their many hours of service.

And finally, one would be remiss without the mention of the momentous occasion of the Exit 12 Toll Plaza removal from Merrimack.

The combined efforts and attention of Merrimack citizens, town employees and this governing body will continue to successfully meet the many challenges facing Merrimack in the future.

Submitted by,
Nancy Harrington
Town Council Chairman

DONATIONS ACCEPTED BY THE TOWN COUNCIL

Date Accepted	Department	Donor Name	Description of Donation	Amount
1/9/14	Police	Ms. Stacie Sebring	Monetary donation for K-9 Gunny	\$500.00
1/9/14	Police	Mr. Stephen Kelley	Monetary donation for K-9 Gunny	\$100.00
2/18/14	Police	Digital Federal Credit Union	Monetary donation for the PACT Program	\$2,000.00
3/13/14	Parks & Recreation	Merrimack Sno-Buds	Donation for Naticook Day Camp Scholarships	\$185.00
3/27/14	Welfare	Merrimack Sno-Buds	Monetary donation to help elderly and disabled residents w/ heating assistance	\$1,000.00
4/17/14	Parks & Recreation	Ms. Marjorie Smith	Donation of a park bench to be placed at Bise Field in memory of Dave Smith	\$812.00
5/8/14	Fire and Rescue	Catholic Medical Center	Donation of a Zoll AutoPulse System w/ attachments and accessories	\$14,094.00
5/22/14	Police	Merrimack Crimeline	Monetary donation for K-9 Gunny	\$1,354.04
5/22/14	Police	Anonymous Donor	Monetary donation for K-9 Gunny	\$500.00
6/26/14	Parks & Recreation	American Camp Association	Donation for Naticook Day Camp Scholarships	\$550.00
6/26/14	Parks & Recreation	Rotary Club of Merrimack	Donation for Naticook Day Camp Scholarships	\$370.00
6/26/14	Parks & Recreation	Bear Christensen Trust	Donation for Naticook Day Camp Scholarships	\$370.00
6/26/14	Parks & Recreation	Merrimack Lions Club	Donation for Naticook Day Camp Scholarships	\$200.00
6/26/14	Parks & Recreation	Merrimack Friends and Families	Donation for Naticook Day Camp Scholarships	\$1,000.00
8/21/14	Police	Ms. Elizabeth Langley	Monetary donation towards the PACT Program	\$25.00
8/21/14	Town Center Committee	National Park Service	Monetary donation to be used towards the Town Center Committee's trail project	\$1,000.00
8/21/14	Town Center Committee	Anonymous Donor	Monetary donation to be used towards the Town Center Committee's trail project	\$500.00
8/21/14	Parks & Recreation	Anonymous Donors	Monetary donations in memory of Ruth Liberty for improvements/maintenance at Abbie Griffin Park	\$85.00
9/11/14	Town of Merrimack	Anonymous Donor	Monetary donation in memory of David Yakuboff for Fraser Square Veteran's Memorial improvements/maintenance	\$760.00
9/11/14	Parks & Recreation	Anonymous Donor	Monetary donation in memory of David Yakuboff for Dog Park improvements/maintenance	\$50.00
10/23/14	Police	Fidelity	10 tricycles	\$900.00 - 1,000.00
12/4/14	Police	American Kennel Club	ProScan 700 Pet Microchip Scanner	\$300.00
12/4/14	Finance	Anonymous Donor	Xerox color printer	\$430.00

TOWN MANAGER

2014 was another very productive year that saw a number of improvements completed for the Town of Merrimack. Several Town projects approved by the voters are either underway or have been completed in 2014. Those projects include:

- Replacement of the McGaw Road Bridge began during the year. Design began for the replacement of the bridge in the spring of 2014; the construction will begin in late winter/spring of 2015. The new bridge will be funded primarily through State and the Town's Capital reserve Funds.
- Road rehabilitation and paving of over five miles of roadway was completed.
- The Town continued to do small drainage and reconstruction projects throughout the town and were completed 2014
- The Manchester Street Bridge replacement project is under way. Construction is nearing completion and the road should be opened by July 2015 (funding for this project is 80% State, 15% Nashua and 5% Town).
- The engineering has been completed on the Sewer Line Expansion "Sunset Shores" project . Construction will begin in the spring 2015. This project is funded 100% by Capital Reserve Funds.

Over the past couple of years, the Town has grown substantially due to the Airport Access Road having been completed two years ahead of schedule in the north end of Town, as well as the completion of the Merrimack Premium Outlet Mall (MPO). We continue to have growth in our current businesses throughout town as well as adding new business and over the next few years, we could continue to see substantial growth in both the North and South ends of Town due to these projects.

During the year the Town Council continues to be sensitive to the challenges facing its taxpayers. As a result, the approved budget allowed the Town to maintain the level of services residents have come to expect while improving efficiencies throughout. The Town's portion of the tax rate increased to \$5.46 per \$1,000 of assessed value in 2014. This increase was due to two major factors: influx of money for capital needs of the town and general inflation throughout the budget. The Town's overall value continues to increase we saw property valuation growth of \$15.85 million dollars. The continued growth in Commercial and industrial was \$11.75 million while residential values grew by \$3.5 million.

In closing, on behalf of the employees of the Town of Merrimack, I would like to thank all of the residents and business owners for their support over the past year. If you have any suggestions on how we can improve your Town government please feel free to contact me by phone or e-mail at ecabanel@merrimacknh.gov. Good government is made up of interested and involved citizens, and there are a myriad of boards, committees and commissions that welcome new ideas.

Submitted by,
Eileen Cabanel
Town Manager

APPOINTED AND ELECTED TOWN OFFICIALS

Town Manager
Eileen Cabanel

Contract Assessor
Loren Martin

Media Services Coordinator
Nicholas Lavallee

Community Development Director
Timothy J. Thompson

Parks & Recreation Director
Matthew Casparius

Finance Director
Paul T. Micali

Police Chief
Mark E. Doyle

Fire Chief
Michael P. Currier

Department of Public Works Director
Richard S. Seymour, Jr.

Human Resources Coordinator
Sharon Marunicz

Technology Coordinator
William "Chuck" Miller

Library Director
Yvette Couser

Town Clerk/Tax Collector
Diane Trippett

Welfare Administrator
Patricia Murphy

Town Council			Term
Chairman Nancy Harrington	nharrington@merrimacknh.gov	(603) 424-2043	2015
Vice Chairman Thomas J. Mahon	tmahon@merrimacknh.gov	(603) 494-2579	2015
Councilor William W. Boyd, III	bboyd@merrimacknh.gov	(603) 589-1885	2017
Councilor Daniel Dwyer	ddwyer@merrimacknh.gov	(603) 440-5013	2016
Councilor Thomas P. Koenig	tkoenig@merrimacknh.gov	(603) 429-1455	2015
Councilor Finlay Rothhaus	frothhaus@merrimacknh.gov	(603) 494-0893	2017
Councilor Lon S. Woods	lwoods@merrimacknh.gov	(603) 424-7072	2015

Town Attorney
Matthew H. Upton
Drummond Woodsum

Town Moderator
Lynn Christensen

Town Treasurer
Bruce W. Moreau

APPOINTED AND ELECTED TOWN OFFICIALS

Agricultural Commission	Term	Grater Woods Subcommittee (continued)	Term
Robert McCabe, <i>Chairman</i>	2015	Gage Perry, <i>Conservation Commission Rep.</i>	
Eber Currier, <i>Vice Chairman</i>	2016		
Cynthia Warhola	2017	Heritage Commission	Term
Bess Parks, <i>Treasurer</i>	2015	Anita Creager, <i>Chairman</i>	2017
Arthur "Pete" Gagnon, <i>Alternate</i>	2015	Lynne Wenz, <i>Vice Chairman</i>	2016
Trudy Currier, <i>Acting Secretary</i>		Debra Bult	2016
John Lastowka (<i>term ended June 2014</i>)		Kristen Newhall	2015
		Lon Woods, <i>Town Council Rep.</i>	
Conservation Commission	Term	Allyson Doyle (<i>term ended June 2014</i>)	
Tim Tenhave, <i>Chairman</i>	2016		
Matt Caron, <i>Vice Chairman</i>	2015	Highway Safety Committee	Term
Michael Boisvert	2017	Chief Mark Doyle, <i>Chairman</i>	N/A
Cynthia Glenn	2017	Paul Konieczka	2015
Gage Perry	2016	Bob L'Heureux	2017
Robert Croatti, <i>Alternate</i>	2015	Fran L'Heureux	2016
Lauren Kras, <i>Alternate</i>	2016	Glenn Wallace	2015
Thomas J. Mahon, <i>Town Council Rep.</i>		Chief Michael Currier, <i>Fire Department Rep.</i>	N/A
Timothy Thompson, <i>Staff Support</i>		Kyle Fox, <i>Public Works Rep.</i>	N/A
Ron Davies (<i>term ended June 2014</i>)		Timothy Thompson, <i>Community Development Rep.</i>	N/A
Thomas Lehman (<i>term ended September 2014</i>)		Tom Touseau, <i>School District Rep.</i>	N/A
Simon Thomson (<i>term ended June 2014</i>)		Finlay C. Rothhaus, <i>Town Council Rep.</i>	N/A
Economic Development Citizen Advisory Committee (EDCAC)	Term	Horse Hill Nature Preserve Subcommittee	Term
Susan B. Lee, <i>Chairman</i>	2015	Newton Coryell, <i>Chairman</i>	2015
David Shaw, <i>Vice Chairman</i>	2016	Roland Roberge, <i>Vice Chairman</i>	2015
Douglas Dowell	2017	Adrian Cote	2016
William W. Boyd, III, <i>Town Council Rep.</i>		Debra Huffman, <i>Secretary</i>	2017
Timothy Thompson, <i>Staff Support</i>		Amanda Yonkin	2017
Linda Bonetti (<i>term ended June 2014</i>)		Lynne Wenz	2016
Edward Fasci (<i>term ended June 2014</i>)		Angela Martin, <i>Alternate</i>	2016
Marc Casseres (<i>term ended June 2014</i>)		Tim Tenhave, <i>Conservation Commission Rep.</i>	
Ethics Committee	Term	Nashua Regional Planning Commission	Term
Michael Malzone, <i>Chairman</i>	2016	Daniel Del Greco	2015
Paul Compton, <i>Vice Chairman</i>	2015	Karen Elmer	2016
Gary Krupp	2017	Thomas P. Koenig	2015
David McCray	2016	Anant Panwalkar	2017
Tony Pellegrino	2015	Margaret Morris, <i>Alternate</i>	2017
Anthony Richardson (<i>term ended election day 2014</i>)			
		Parks and Recreation Committee	Term
Grater Woods Subcommittee	Term	Chris Christensen, <i>Chairman</i>	2017
Matt Caron, <i>Chairman</i>	2015	Laura Jaynes, <i>Vice Chairman</i>	2016
Nathaniel Fairbanks, <i>Vice Chairman</i>	2015	Michelle Cushman, <i>Secretary</i>	2015
Shannon Barnes	2015	Jackie Flood	2016
Joe Cogan	2016	Christine Lavoie	2016
Jason Wright	2017	Dan Ricker	2016
Steve Bachand	2015	Rick Greenier, <i>MYA Liaison</i>	2015
Roger Blais	2015	Brian LeClaire, <i>MYA Liaison Alternate</i>	2015
Adam Dodge	2015	Maureen Hall, <i>Senior Citizens Club Rep.</i>	2015
		Shannon Barnes, <i>School Board Rep.</i>	2015

APPOINTED AND ELECTED TOWN OFFICIALS

Parks and Recreation Committee (continued)	Term	Zoning Board of Adjustment (continued)	
Daniel Dwyer, <i>Town Council Rep.</i>		Lynn Christensen	2017
Matthew Casparius, <i>Staff Support</i>		Richard Conescu	2017
		Patrick Dwyer	2016
Planning Board	Term	Leonard Worster, <i>Alternate</i>	2017
Robert Best, <i>Chairman</i>	2016	Timothy Thompson, <i>Staff Support</i>	
Lynn Christensen	2017	Jillian Harris, <i>Staff Support</i>	
Desirea Falt	2015	Donna Pohli, <i>Staff Support</i>	
Alastair Millns, <i>Secretary</i>	2016	Nathan Barry (<i>term ended July 2014</i>)	
Michael J. Redding	2017	Kevin Shea (<i>term ended April 2014</i>)	
Nelson Disco, <i>Alternate</i>	2016	Phil Straight (<i>term ended December 2014</i>)	
Thomas P. Koenig, <i>Town Council Rep.</i>			
William W. Boyd, III, <i>Town Council Rep. Alternate</i>			
Donna Pohli, <i>Staff Support</i>			
Timothy Thompson, <i>Staff Support</i>			
Stanley Bonislowski (<i>term ended November 2014</i>)			
Matthew Passalacqua (<i>term ended May 2014</i>)			
Technology Committee	Term		
Brian McCarthy, <i>Chairman</i>	2015		
Curtis Conrad	2016		
Jamie MacFarland	2016		
John Sauter	2017		
Anthony Richardson (<i>term ended June 2014</i>)			
Town Center Committee	Term		
Nelson Disco, <i>Chairman, Planning Board Rep.</i>	2015		
Peter Flood, <i>Vice Chair</i>	2017		
Jackie Flood, <i>Secretary</i>	2015		
Debra Huffman	2016		
Bill Wilkes	2017		
Chris Ortega, <i>SAU Rep.</i>	2015		
Mary Hendricks, <i>Chamber of Commerce Rep.</i>	2015		
Karen Freed, <i>Library Trustees Rep.</i>	2015		
Finlay Rothhaus, <i>Town Council Rep.</i>			
Trustees of Trust Funds	Term		
Jack Balcom	2017		
Chris Christensen	2016		
Bill Wilkes	2015		
Wildcat Falls Subcommittee	Term		
Karen Labonte, <i>Chairman</i>	2016		
Rebecca Brenton	2015		
Andrew Duane, <i>Secretary</i>	2017		
Jane Josselyn	2017		
Lauren Kras, <i>Conservation Commission Rep.</i>	2015		
Zoning Board of Adjustment	Term		
Fran L'Heureux, <i>Chairman</i>	2015		
Anthony Pellegrino, <i>Vice Chairman</i>	2015		

APPOINTED AND ELECTED TOWN OFFICIALS

Supervisors of the Checklist

Chair Marge Petrovic
Jane Coelho
Debra Huffman

Ballot Inspectors – Democrat

Coordinator Anne McCann
Eleanor Coyne
Judith Decato
Larry Decato
Bonnie Dunham
Elaine Dunn
Jackie Flood
Peter Flood
Karen Freed
Margaret Hamm
Benita Knight
Donovan McDonald
Dawn Pater
Sandy Russell
Geraldine Smith
Toni Thompson
Schuyler Vaillancourt

Ballot Inspectors - Republican

Coordinator Fran L'Heureux
Danielle Bonner
Daniel Beaudry
Christopher Buda
Kimberley DuBois
Judy May
Nancy Mitchell
James Powers
David Rutzke
Lea St. Laurent
John Segedy
Doreen Thomas
Joseph Thomas

ELECTED STATE OFFICIALS

Governor

Maggie Hassan (D)	(603) 271-2121	www.governor.nh.gov
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U.S. Senate

Kelly Ayotte (R)	(202) 224-3324	ayotte.senate.gov
Jeanne Shaheen (D)	(202) 224-2841	shaheen.senate.gov

U.S. House of Representatives

Congresswoman Ann McLane Kuster (D)	(202) 225-5206	kuster.house.gov
Congresswoman Frank Guinta (R)	(202) 225-5456	guinta.house.gov

N.H. State Senate – District 11

Senator Gary Daniels (R)	(603) 271-2609	Gary.Daniels@leg.state.nh.us
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N.H. House of Representatives – District 21

Representative John L. Balcom (R)	(603) 424-8422	john.balcom@leg.state.nh.us
Representative Richard W. Barry (R)	(603) 880-3731	richard.barry@leg.state.nh.us
Representative Chris Christensen (R)	(603) 424-2542	c.christensen@leg.state.nh.us
Representative Richard W. Hinch (R)	(603) 424-9690	dick.hinch@leg.state.nh.us
Representative Josh Moore (R)	(603) 361-0955	josh.moore@leg.state.nh.us
Representative Jeanine M. Notter (R)	(603) 423-0408	jeanine.notter@leg.state.nh.us
Representative Anthony J. Pellegrino (R)	(603) 424-7095	anthony.pellegrino@leg.state.nh.us
Representative Philip N. Straight (R)	(603) 424-2043	phil.straight@leg.state.nh.us

N.H. Executive Council – District 5

Councilor David K. Wheeler (R)	(603) 271-3632	David.Wheeler@nh.gov
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TOWN EMPLOYEES

Assessing

Loren Martin, *Contracted Assessor*
Tracy Doherty, *Administrative Assessor*
Michael Rotast, *Assistant Assessor*
Maureen Covell, *Assessing Coordinator*

Community Development

Timothy J. Thompson, AICP, *Community Dev. Director*
Jillian Harris, *Planning & Zoning Administrator*
Nancy Larson, *Planning & Zoning Admin (until 3/2014)*
Donna Pohli, *Assistant Planner*
Susanne Holstein, *Secretary (part-time)*
Diane Semales, *Secretary*
Zina Jordan, *Recording Secretary (part-time)*
Dawn MacMillan, *Recording Secretary (part-time)*

Finance

Paul T. Micali, CPA, *Finance Director/Asst. Town Manager*
Thomas Boland, CPA *Asst. Finance Director*
Xenia Carroll, *Purchasing Agent/Accountant*
Paula Ciarla, *Account Clerk III*
Tammie Lambert, *Account Clerk II*

Fire Department

Administration

Michael Currier, *Fire Chief*
Richard Pierson, *Assistant Fire Chief – Operations*
Brian Borneman, *Assistant Fire Chief - Support*
Cathy Nadeau, *Executive Secretary*
John Manuele, *Admin. Officer/Fire Marshal*
Charlene Bollengier, *Fire Inspector (part-time)*

Building & Health Divisions

Fred T. Kelley, *Building Official, Health Officer*
Richard Jones, *Building Inspector*
Alfred Turner, *Health Insp. part-time, Dep. Health Officer*
Carol Miner, *Secretary*

Career Fire Rescue & Emergency Services

Captain Shawn Allison (*retired 10/2014*)
Captain Brian Dubreuil
Captain Matthew Duke
Captain Richard Gagne
Captain Jason Marsella
Captain Scott Simpson (*retired 4/2014*)

Fire Department continued – Career

Lieutenant Richard Barrows (*retired 10/2014*)
Lieutenant Shawn Brechtel
Lieutenant Thomas Dalton
Lieutenant Shawn Farrell
Lieutenant Daniel Newman
Master Firefighter/Paramedic Scott Bannister
Master Firefighter/Paramedic Kevin Chambers
Master Firefighter/Paramedic John Chisholm
Master Firefighter/Paramedic Paul Kelly
Master Firefighter/Paramedic William Pelrine
Master Firefighter/Paramedic Jeremy Penerian
Master Firefighter Mark Akerstrom (*retired 1/2014*)
Master Firefighter Mark Bickford
Master Firefighter Kip Caron
Master Firefighter Richard Ducharme
Master Firefighter Michael Kiernan
Master Firefighter Shawn Kimball
Master Firefighter Brennan McCarthy
Master Firefighter David Trepaney
Firefighter/Paramedic Lenwood Brown, III
Firefighter/Paramedic Philip Comeau (*until 7/2014*)
Firefighter/Paramedic Riley Northrop
Firefighter/Paramedic Gordon Othot
Firefighter John Bollhardt
Firefighter Donald Cole (*until 9/2014*)
Firefighter Richard Daughen
Firefighter Tyler Gaudette
Firefighter Keith Hines
Firefighter Nathan Landry
Firefighter Robert Leite
Firefighter Joseph Pelrine
Firefighter Ryan Thomas

Part-Time Per-diem Ambulance Attendants

EMT Anthony Alvino
EMT Christine Bell
EMT Michael Fiore
EMT Daniel Heffernan
EMT Marissa Jimenez
EMT Matthew Loranger
EMT Jamison Mayhew
EMT David Mazza
EMT Michelle Othot
EMT Mark Quinno

TOWN EMPLOYEES

Fire Department continued

EMT Melissa Winters

On-Call Fire Rescue & Emergency Services

Call Lieutenant Chris Wyman
Call Firefighter Lorenzo DiPaola
Call Firefighter Joshua Ellison
Call Firefighter Joshua Fogg
Call Firefighter Nicholas Johnson
Call Firefighter Patrick Meagher
Call Firefighter D.J. Parker
Call Firefighter Eric Vail-Naylor
Volunteer EMS Thomas Arnold
Volunteer EMS Michelle Cushman
Volunteer EMS Timothy Dutton
Volunteer EMS James Ekins
Volunteer EMS Paul Mondoux
Volunteer EMS Mackenna Murtagh

General Government

Eileen Cabanel, *Town Manager*
Sharon Marunicz, *Human Resources Coordinator*
William "Chuck" Miller, *Technology Coordinator*
Rebecca Thompson, *Executive Secretary*
Kristin Wardner, *Secretary*
Robert Chapman, *Clerical (part-time)*

Library

Administration

Yvette Couser, *Library Director*
Joanne Marston, *Business Manager*

Adult Services

Alex Estabrook, *Head of Adult Services Circulation Staff*

Circulation Staff

Natasha Bairamova, *Library Aide I (part-time)*
Gail Dahl, *Library Aide I (part-time)*
Elizabeth Jose, *Library Aide I (part-time)*
Sheila Lippman, *Library Aide I (part-time)*
Robin Spencer, *Library Aide I (part-time)*
Michele Ricca, *Page/Aide (part-time)*
Jennifer Schaeffer, *Page/Aide (part-time)*

Library continued - Reference Staff

Mary Anne Blauert, *Librarian I (part-time)*
Allyson Doyle, *Librarian I (part-time)*
Fran Keenan, *Librarian I (part-time, until 6/2014)*
Julie Salvati-Stenson, *Library I (pt thru 10/2014)*
Allison Steele, *Librarian I (part-time, thru 6/2014)*
Courtney Steele, *Librarian I (part-time, thru 6/2014)*
Lee Gilmore, *Library Assistant II*

Technical Services

Nancy Vigezzi, *Head of Technical Services*
Kathy Starr, *Library Aide I (part-time)*
Jennifer Stover, *Library Aide I (part-time)*

Youth Services

Liz Gotaucio, *Head of Youth Services*
Suzanne Wall, *Library Aide II*
Patricia Flynn, *Library Aide I (part-time)*
Ashley O'Keefe, *Library Aide I (part-time)*
Mike Cappuccio, *Page/Aide (part-time, thru 6/2014)*
Patricia Glavin, *Page/Aide (part-time)*

Maintenance

Peter Duke, *Maintenance Aide (part-time)*
Marguerite Kidder, *Custodial Aide (part-time)*

Media Services

Nicholas Lavalley, *Media Services Coordinator*
Justin Slez, *Assistant Coordinator*
Christopher Perez, *Media Assistant (part-time)*

Parks and Recreation

Matthew Casparius, *Director*
Kelly Valluzzi, *Secretary (part-time)*

Police Department

Administrative & Support Services

Mark E. Doyle, *Police Chief*
Captain Michael Dudash, *Unit Commander*
Lt. Paul Trepaney, *Administrative Services Bureau*
Atty. Melissa Kowalewski, *Prosecutor*
Officer Robert Kelleher, *Community Service Officer*
Claire Rioux, *Office Manager*
Judith York, *Legal Secretary*
Holly Estey, *Secretary - Detective Unit*

TOWN EMPLOYEES

Police Dept. cont. – Administrative Services

Karen Costello, *Records Clerk*

Criminal Investigation Bureau

Detective/Lieutenant Denise Roy, *Unit Commander*

Detective Scott Park

Detective Kenneth Macleod

Detective Sean Cassell

Detective Christopher Spillane

Detective Michael Murray, *School Resource Officer/MHS*

Detective Thomas Prentice, *School Resource Officer/MMS*

Patrol

Captain Peter Albert, *Assistant Operations Commander*

Lieutenant Daniel Edmonds

Lieutenant Dean KillKelley

Lieutenant Matthew Tarleton

Sergeant Brian Levesque

Sergeant Joseph Goodridge

Sergeant Dennis Foley

Sergeant Theodore Dillon

Sergeant Eric Marquis

Master Patrolman John Dudash

Master Patrolman Daniel Lindbom

Master Patrolman Gregory Walters

Master Patrolman Christopher Dowling

Master Patrolman Michael Marcotte

Master Patrolman Richard McKenzie

Master Patrolman William Vandersyde

Master Patrolman James Sullivan

Master Patrolman Sean McGuire

Master Patrolman William Gudzinowicz

Master Patrolman Benjamin Williams

Master Patrolman Daniel Jacques

Master Patrolman Paul Wells

Master Patrolman Stephen Wallin

Master Patrolman Ryan Milligan

Patrolman Phillip Landsteiner *(until 2/2014)*

Patrolman Michael Lambert

Patrolman Brandon Gagnon

Patrolman Ashley Jette *(until 12/2014)*

Animal Control Unit

Elizabeth Fraser, *Animal Control Officer (until 7/2014)*

Marc Russomanno, *Animal Control Officer*

Crossing Guards

Arthur Ducharme *(part-time)*

Mary Ann Durin *(part-time)*

Patricia Girouard *(part-time)*

Communications

John Spence, *Asst. Communications Supervisor*

James Connelly, *Dispatcher*

Dawn Cote, *Dispatcher*

Erika Maguire, *Dispatcher*

Michael Piccolo, *Dispatcher*

Shannan Vital, *Dispatcher*

Derek Zagzoug, *Dispatcher*

Beth Graves, *Call Dispatcher*

Dana Ketchen, *Call Dispatcher (until 5/2014)*

Sean Lester, *Call Dispatcher (until 1/2015)*

Christine Maille, *Call Dispatcher*

Robert McDowell, *Call Dispatcher*

Diane Wright, *Call Dispatcher (until 3/2014)*

Public Works

Administration & Engineering

Richard S. Seymour, Jr., *Director*

Kyle Fox, P.E., *Deputy Director/Town Engineer*

Rebecca Starkey, *Executive Secretary*

Buildings & Grounds

Philip Meschino, *Custodian*

Roland Lemery, *Custodian (part-time)*

Tom Russell, *Custodian (part-time)*

Equipment Maintenance

Brian Friolet, *Equipment Maintenance Foreman*

Ron Bergeron, *Mechanic II*

Ed Boisvert, *Mechanic II*

Alan Buttrick, *Mechanic II (retired 11/2014)*

Michael McCann, *Mechanic I*

Highway Maintenance

Adam Jacobs, *Operations Manager*

Betsy Berube, *Secretary*

Bruce Moreau, *Roads & Bridges Foreman*

Jeff Strong, *Construction & Highway Foreman*

Larry Gay, *Equipment Operator III (retired 11/2014)*

Bob Lovering, *Equipment Operator III*

TOWN EMPLOYEES

Public Works continued - Highway

Greg Blecharczyk, *Equipment Operator II*
Ernie Doucette, *Equipment Operator II*
Bob Burley, *Equipment Operator I*
Scott Daley, *Equipment Operator I*
Bob Golemo, *Equipment Operator I*
Jason Kimball, *Equipment Operator I*
George King, *Equipment Operator I*
Lou Lapointe, *Equipment Operator I*
Wayne Lombard, *Equipment Operator I*
Mike Stack, *Equipment Operator I*
Dean Stearns, *Equipment Operator I*
Jake Stevens, *Equipment Operator I*
John Trythall, *Equipment Operator I*
Joshua Conley, *Maintainer*
Steve Cook, *Maintainer*
Nathan Latour, *Maintainer (until 7/2014)*
Kenneth Vallancourt, *Maintainer*

Solid Waste

Steve Doumas, *Solid Waste Foreman*
Patrick Davis, *Scale Operator/Secretary*
Dennis Beauregard, *Equipment Operator III*
Julio Molinari, *Equipment Operator III*
Paul Ford, *Recycling Attendant*
Ian Robinson, *Recycling Attendant*

Wastewater

James E. Taylor, *Asst. Public Works Dir/ Wastewater*
Becky Sullivan, *Secretary*
Leo Gaudette, *Chief Operator*
Lee Vogel, *Maintenance Manager*
Ken Conaty, *Sewer Inspector*
Richard Blanchard, *Laboratory Manager*
Roger Descoteaux, *Industrial WW Pretreatment Mgr.*
Cecil Peters, *Operator II/Lab Technician*
Jason Bellemore, *Equipment Operator III*
Paul Dube, *Equipment Operator III*
Dave Evans, *Equipment Operator III (until 6/2014)*
Gary MacGrath, *Equipment Operator III*
Robert Wells, *Equipment Operator III*
Kevin Wilkins, *Operator II*
David Blaine, *Operator I*
Joseph Piccolo, *Operator I*
Steve Wardner, *Operator I*

Public Works continued - Wastewater

Christopher Connacher, *Mechanic II*
Donald Lavoie, *Mechanic II (retired 12/2014)*
Robert MacGrath, *Mechanic II*
Timothy Van Loon, *Mechanic II*
Tyler Frost, *Maintainer (part-time)*
George Karafelis, *Maintainer (part-time until 3/2014)*

Town Clerk / Tax Collector

Diane Trippett, *Town Clerk / Tax Collector*
Brenda DuLong, *Deputy TC/TC*
Kayla Chase, *Account Clerk II (part-time)*
Nancy Deslauriers, *Account Clerk II*
Janet Killpatrick, *Account Clerk II*
Jeanne McFadden, *Account Clerk II*
Rebecca Gleason, *Account Clerk II (pt, until 2/2014)*
Jane Coelho (*on-call*)
Jeanette Vinton (*on-call*)

Welfare Department

Patricia Murphy, *Welfare Administrator (part-time)*

EMPLOYEE SERVICE RECOGNITIONS

"It shall be the purpose of the Town of Merrimack to acknowledge longevity by honoring those who have met the requirements outlined herein."

The following employees were recognized in 2014 for their years of service with the Town of Merrimack:

5 Years of Service

Paula E. Ciarla	<i>Finance</i>
Patrick P. Davis	<i>PWD – Solid Waste</i>
Jeanne A. McFadden	<i>Town Clerk/Tax Coll.</i>
Ryan M. Milligan	<i>Police</i>
Ryan M. Thomas	<i>Fire</i>
Stephen E. Wallin	<i>Police</i>
Paul G. Wells	<i>Police</i>

10 Years of Service

John A. Chisholm	<i>Fire</i>
Nicholas Lavallee	<i>Media</i>
Daniel F. Lindbom	<i>Police</i>
Michael R. McCann	<i>PWD – Equip. Maint.</i>
Paul T. Micali	<i>Finance</i>
Shannan A. Vital	<i>Police</i>

15 Years of Service

Maureen A. Covell	<i>Assessing</i>
Tracy R. Doherty	<i>Assessing</i>
Paul M. Kelly	<i>Fire</i>
John I. Trythall	<i>PWD – Highway</i>

20 Years of Service

Brian L. Borneman	<i>Fire</i>
Brian C. Dubreuil	<i>Fire</i>
Brenda S. DuLong	<i>Town Clerk/Tax Coll.</i>
Ernest T. Doucette	<i>PWD - Highway</i>
Denise I. Roy	<i>Police</i>

25 Years of Service

Steven S. Doumas	<i>PWD – Solid Waste</i>
Dean R. Killkelley	<i>Police</i>
Robert L. Lovering, Jr.	<i>PWD – Highway</i>
Robert D. Macgrath	<i>PWD – Wastewater</i>
Diane M. Trippett	<i>Town Clerk/Tax Coll.</i>

30 Years of Service

Peter F. Albert	<i>Police</i>
Philip F. Meschino	<i>PWD – Buildings & Grounds</i>

2014 Retirees

Mark A. Akerstrom	<i>Fire</i>	<i>26 years of service</i>
Shawn A. Allison	<i>Fire</i>	<i>25 years of service</i>
Richard P. Barrows	<i>Fire</i>	<i>26 years of service</i>
Alan E. Buttrick	<i>PWD - Equip. Maint.</i>	<i>11 years of service</i>
Lawrence J. Gay	<i>PWD – Highway</i>	<i>24 years of service</i>
Donald A. Lavoie	<i>PWD - Wastewater</i>	<i>12 years of service</i>
Scott A. Simpson	<i>Fire</i>	<i>26 years of service</i>

IN MEMORY



Edward J. Pane
1967 - 2014

Sergeant Ed Pane was a 19 year veteran of the Police Department, retiring in 2012 after he was diagnosed with ALS. Ed was considered one of our hardest workers. As an Assistant Shift Commander, he supervised a squad of officers as a Sergeant in the Patrol Division. As a Field Training Officer, he mentored and provided direction to our newest officers, always “Setting the Bar” to only his highest standards. He also worked on special projects, including gathering data on the impact of Merrimack Premium Outlets during the discussion surrounding the scheduled opening date of the Mall. Ed could be relied upon to adapt to any assignment (as a member of the Patrol and Detective Divisions) and complete it thoroughly and professionally. Ed’s guidance to his officers over the years was always directed to how they and their actions would affect the community and how they could best serve the citizens of Merrimack.

Ed was also one of our Firearms Instructors and was responsible for overseeing our annual Firearms Training Program. Our Department Armory is named in his honor. He also was deeply connected with the Merrimack community having coordinated a number of community “Food Basket” drives for families in need during the holidays as President of the Patrolman’s Union. Ed knew and exemplified the value of the importance of being connected to the community and Ed did all that he could to maintain that connection.

Ed was also very involved in the “Merrimack Men’s Softball League”, serving as an officer on the Board (after having played for over 20 years!). He loved playing softball with the friends that he grew up with right here in Merrimack.

Ed will forever be remembered as a symbol of strength, never letting his debilitating disease slow him down. He stayed involved with the Department, attending many events, always with a smile and a terrific sense of humor. His is the example which we can all take a lesson from when we all have to deal with life’s adversities.

Ed will always be remembered by his Merrimack Police Department family as a committed community member, consummate family man and true friend.

Chief Mark E. Doyle

IN MEMORY



David G. Yakuboff, Sr.
1954 - 2014

On Thursday, June 11, 2014, the Town Council and the Town of Merrimack experienced the unfortunate loss of our dedicated Town Council Chairman, David G. Yakuboff Sr.

Dave was a proud Veteran, serving in the United States Navy and was always the consummate family man who adored his wife, children and grandchildren. Dave will always be remembered for his selfless and passionate commitment to Merrimack, serving in many capacities as a member of several town boards and committees. Councilor Yakuboff served on the Town Charter Commission from June 2005 through February 2006; served as a member of the Merrimack Town Council since September, 2008, acting as Vice Chairman and, most recently, as Chairman; and served on the Town Highway Garage Building Committee in 2013.

As a successful local businessman who founded All Basics Chimney and Stove Shop in Merrimack in 1987 with his brother Paul, Dave was also known to be very involved in the community and was “quietly generous” to those who needed his help. He was always there to offer his kind support - never turning away anyone who needed his assistance. Dave was an attentive listener with wonderful insight and was often the voice of reason.

Dave gave back to the community to make it a better place to live. He was a great friend, colleague and mentor.

We miss you terribly, “Dave Y the nice guy”.

TOWN OF MERRIMACK, NH



2014 TOWN MEETING MINUTES AND RESULTS

TOWN MEETING – DELIBERATIVE SESSION

MARCH 12, 2014

The Deliberative Session of the Annual Town Meeting was convened at 7:00 PM in the All-Purpose Room of the Masticola Upper Elementary School on Baboosic Lake Road in Merrimack, New Hampshire, with Town Moderator Lynn Christensen presiding. Moderator Christensen led the Pledge of Allegiance and outlined the rules of the meeting and procedures to be followed.

Moderator Christensen introduced Town Manager Eileen Cabanel. Town Manager Cabanel introduced Rick Seymour, Director of Public Works; Finance Director Paul Micali; Community Development Director Tim Thompson; Police Chief Mark Doyle; Fire Chief Mike Currier; Welfare Director Pat Murphy; Library Director Yvette Couser; Town Clerk/Tax Collector Diane Trippett; Human Resources Coordinator Sharon Marunicz; Executive Secretary Becky Thompson and Media Services Coordinator Nicholas Lavallee.

Chairman Rothhaus introduced Town Councilors Dan Dwyer, Vice Chair David Yakuboff, Tom Mahon, Tom Koenig, Bill Boyd and Nancy Harrington.

Article 2

Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available; to authorize the Town Council to issue, negotiate, sell, and deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing; and to further raise and appropriate the sum of \$90,333 for the purpose of 2014-15 interest on said bonds or notes? (2/3rds ballot vote required for approval) **(Recommended by the Town Council 6-0-0)**

Councilor Yakuboff moved Article 2 and Councilor Dwyer seconded the motion.

Councilor Yakuboff spoke to the article. He stated that the Council felt it was necessary to look at a new Public Works garage. A committee was developed which consisted of himself, Councilor Dwyer, Town Manager Eileen Cabanel, Finance Director Paul Micali, Public Works employees Rick Seymour, Bruce Moreau and Bob Golemo, and two residents Rob Schipanni and Rick Hatfield. The Committee looked at possible designs and costs. The design firm cost number came in higher than the Committee felt was feasible for the Town and paring down of the project was done resulting in a more cost effective proposal.

Highway Operations Manager Adam Jacobs gave a presentation detailing the proposed project and costs. He explained that the current building is a 9,200 square foot pre-engineered building of steel frame construction that was originally built for the road agent in 1973. In 1976, the Department of Public Works was formed and the building, equipment and staff were incorporated into this location. In the 1980s, in-house maintenance of the Town's equipment began and two additional bays and a parts room were built. The second floor mezzanine contains personnel space and a welding bay bringing total square footage of space to 11,492. The building is comprised of three areas: personnel and administrative space, the Highway Division and the Equipment Maintenance Division. Mr. Jacobs highlighted issues with the current facility such as no female employee facilities on site, limited storage and staging areas, cramped storage bays, inadequate bay height for

TOWN MEETING – DELIBERATIVE SESSION

MARCH 12, 2014

equipment lifts and inadequate bay length resulting in equipment not being able to be brought inside to be worked on or stored inside. There are also structural and code compliance issues. A design firm was hired and an inspection of the current facility was completed. Surveys and staff interviews were conducted and a space needs assessment was completed. Based on these results, building options and site layout concepts were developed. A recommendation was made for a new building containing 55,000 square feet at a cost of 8.9 million dollars. The Committee revisited the plan and recommended a 13,965 square foot building of new construction for personnel space and maintenance bays and a rehabilitation of the existing garage for use at a cost of 3.3 million dollars.

Finance Director Paul Micali discussed the costs associated with the bond. The bond would be for 25 years with an interest rate of 5%. In 2015, the first payment of the bond, which would be the highest, would be \$85,333, which would amount to \$0.03 on the tax rate and in the highest year of the bond it would be \$0.10. He noted that another similar bond will be paid in 2018 and by keeping the terms similar it would not result in a tax rate spike.

Stan Heinrich, 8 Edgewood Ave, questioned the length of the bond at 25 years and suggested that a shorter term bond should be looked at to save on interest costs. Councilor Yakuboff responded that a 30 year bond was looked at first but it would cost \$770,000 more in interest than a 25 year bond. Councilor Dwyer stated that the term length is a common standard in municipal lending. Mr. Heinrich asked if containment control is being built into the building plans and Councilor Yakuboff stated “yes”.

Carol Lang, 7 Wilson Hill Rd, stated she supported the concept of a new building. She questioned why the plan contained a rehabilitation of the current building at a cost of a half-million dollars if it is only being used for storage. Councilor Dwyer replied that the current building in its present state is failing. The project would be for a complete overhaul of the building and is more cost effective than demolishing it and building a new building. Councilor Yakuboff noted that even though the building is being “re-skinned”, structural corrections were also being made to the building to bring it up to code. Mrs. Lang questioned the cost of a new building and Councilor Yakuboff responded that a new building would be three times the costs of rehabilitating the current one with a price of over \$1.7 million for just a facility. That price didn’t include site work or any preparation costs.

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$31,979,257? Should this article be defeated, the default budget shall be \$27,892,458, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **(Recommended by the Town Council 6-0-0)**

Councilor Rothhaus moved Article 3 as printed and read. Councilor Koenig seconded the motion.

Councilor Rothhaus spoke to the article noting that during the budget process the Council instructed the Town Manager to keep the tax rate stable. The proposed tax rate of \$5.49 represents an increase of \$0.20 over last year’s rate; ten cents for operating costs and ten cents for capital projects. He noted that to keep a level tax rate, past budgets have ignored the Town’s infrastructure

TOWN MEETING – DELIBERATIVE SESSION

MARCH 12, 2014

needs. This budget attempts to accommodate these needs. The proposed budget of \$31,979,257 as compared to last year's shows an increase of \$3.5 million. The 3.5 million dollar difference is due to capital purchases being shown in the budget. These capital purchases come from capital reserve funds and don't impact the tax rate. The budget reflects an increase in capital outlay costs of \$126,000 for police vehicles and gas pumps at the Public Works garage. The paving budget reflects an increase of \$100,000 and capital reserve fund deposits have increased by \$93,000. Some capital projects included in the budget are: \$1.6 million for bridge and road repairs, \$400,000 for drainage improvements, \$867,000 for sewer extension to Naticook Lake, Fire Station space needs study, Wire Road intersection design, \$130,000 for library roof repairs and \$530,000 for vehicles and equipment. There are no staff raises in the budget.

Richard Barnes, 55 Lawrence Rd, asked what the default budget tax rate was estimated to be. Councilor Rothhaus responded that the default budget tax rate would be \$5.36. Town Manager Cabanel responded that the default budget is approximately four million dollars less than the proposed budget. Of that amount \$3.7 million is accounted from the capital reserve funds for a difference between the two budgets of approximately \$300,000. Carol Lang, questioned what the capital reserve fund balances would be if the budget passed and the funds were spent, and what percentage of the Town's operating budget does this constitute. Councilor Rothhaus responded that \$2.8 million dollars would remain and this represents approximately 10% of the operating budget.

Alastair Millns, 3 Peter Rd, stated the proposed budget reflected a 14.1% increase and questioned why it was so large. He stated he realized a portion of the increase is coming from reserve accounts; however, if reserves are going to be used eventually they will be depleted and the Town will be asking for more money. Councilor Rothhaus stated reserve funds were being used because the projects have been planned and saved for and now need to be done. He stated this is a transparent way to show what has been budgeted for and to see how and where these funds were being spent. Councilor Mahon noted that the Town is continuing to make contributions and plan ahead for big expenditures while at the same time withdrawing from the funds for current projects. There is a lot of infrastructure in Town to maintain. By using the capital reserve process and putting money away regularly, it can be timed for when a project is needed and keeps the tax rate relatively stable over periods of time. Councilor Dwyer stated that the Town is planning for major projects. Money is being saved for years for projects that will need to be done instead of going out for bonding every time a project is needed and this helps to keep the tax rate stable.

Article 4

Shall the Town vote: to establish, in accordance with RSA 35, a Geographic Information System (GIS) Capital Reserve Fund for capital expenditures relating to the purchase and installment of hardware and software as well as the upgrade obtaining digital aerial orthophotography and planimetric mapping of the Town's land area and creation of GIS data layers (including but not limited to edge-of-roads, buildings, topography, hydrography, etc.) , and improvement of GIS System, including related equipment, and infrastructure; to raise and appropriate the sum of \$10,000 to be placed in said fund; and to designate the Town Council as agents to expend? This is a Special Warrant Article per RSA 32:3, VI. **(Recommended by Town Council 6-0-0)**

Councilor Mahon moved Article 4 as read. Councilor Harrington seconded the motion.

Councilor Mahon spoke to the article stating this is to establish an additional capital reserve fund. Current technology is ten years old and inaccuracies have begun to show due to how quickly

TOWN MEETING – DELIBERATIVE SESSION
MARCH 12, 2014

technology changes. Newer technology is more accurate and sophisticated and will improve the usefulness of the system. Instead of a tax rate increase, the Council decided to go forward with this article to establish the capital reserve fund. The purpose of this capital reserve fund would be to allow the Town to save for it over time to upgrade the program.

Lon Woods, 2 Arbor St, questioned the frequency as to how often voters will be asked to appropriate money to this fund and what the expected amount to upgrade the system would be. Councilor Mahon stated this is the beginning, so there will be more requests. He indicated the expected amount to upgrade would be around \$160,000. The expectation would be to fund this over a four to five year period.

Article 5

Shall the Town vote to raise and appropriate the sum of \$5,000 for reimbursement education or training for NEPBA Local 112, Dispatchers and Support Staff, in accordance With Article X111 of the NEPBA Local 112 contract, which reads:

“The Town shall pay 100 % of the cost of any employee education or training that is required by the Town to assist him/her in maintaining his/her minimum job, or in adequately performing the tasks to which he/she is regularly assigned.

The Town shall reimburse full-time employees for 100% of the tuition relating to college courses so long as: a certificate of completion, with a grade of C, or better, is presented to the Human Resources Coordinator, and is related to the employee’s job.

This is a Petition Warrant Article. **(Recommended by the Town Council 0-6-0)**

Judy York, 14 Greenfield Drive, moved article 2 as read. Guy York, 14 Greenfield Drive, seconded the motion.

Judy York spoke to the article stating she was the union president. This is a new union and during the course of the year, members have asked to take educational courses; however, there is no money allocated in the union contract for educational reimbursement. Unlike access to training and education for police officers, education and training is limited, so the members’ best opportunity for training is through employee assisted tuition reimbursement. Educational opportunities will enhance personal growth and improve the level of efficiency in the workplace. She noted that the cost to fund this request would be less than one tenth of one cent on the tax rate.

Carol Lang, 7 Wilson Hill Rd, questioned why no funding is available if educational benefits are stipulated in the contract. Town Manger Cabanel stated that this is a new contract and this was the first contract with this union. She noted that it is a three year contract and in the negotiation process members wanted to put language in the contract with regard to education but at the time the contract was passed there was no allocation of funds for the three year period of the contract.

A motion to adjourn was made and seconded and the meeting adjourned at 7:57 pm.

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

ANNUAL TOWN MEETING RESULTS

APRIL 8, 2014

The second session of the Merrimack Town Meeting was held on April 8, 2014. The following offices and questions were on the ballot:

Town Council - Three years: Vote for not more than two (2)

Bill Boyd 1110 votes
Lenette M. Peterson..... 908 votes
Finlay C. Rothhaus..... 1205 votes

Bill Boyd and Finlay Rothhaus were elected to the position of Town Council and were so declared.

Ethics Committee Vote for not more than one (1)

Gary Krupp, 17 write-in votes. Gary Krupp was elected to the position of Ethics Committee via write-in and was so declared.

Trustee of Trust Funds -Three years: Vote for not more than one (1)

Jack Balcom 1445 votes

Jack Balcom was elected to the position of Trustee of Trust Funds and was so declared.

Library Trustee - Three years: Vote for not more than two (2)

Lora Philp..... 1200 votes
Karen Freed 1291 votes

Lora Philp and Karen Freed were elected to the position of Library Trustee and were so declared.

Moderator - Two years: Vote for not more than one (1)

Lynn Christensen..... 1443 votes

Lynn Christensen was elected to the position of Moderator and was so declared.

Supervisor of the Checklist – Six years: Vote for not more than one (1)

M. Jane Coelho..... 1421 votes

M. Jane Coelho was elected to the position of Supervisor of the Checklist and was so declared.

Article 2

Shall the Town vote to raise and appropriate the sum of \$3,300,000 for Highway Garage upgrades and installation, and to authorize the issuance of not more than \$3,300,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take any other action or to pass any other measure relative to said purpose and financing; and to further authorize the Town Council to apply for and accept any federal, state, or private grants that may be made available; to authorize the Town Council to issue, negotiate, sell, and

ANNUAL TOWN MEETING RESULTS

APRIL 8, 2014

deliver said bonds and notes and to determine the rate of interest, the maturity, and other terms pertaining thereto; and to authorize the Town Council to take any other action or to pass any other measure relative to said purpose and financing; and to further raise and appropriate the sum of \$90,333 for the purpose of 2014-15 interest on said bonds or notes? (2/3rds ballot vote required for approval) **(Recommended by the Town Council 6-0-0)**

Yes..... 1093

No 808

Article 2 failed to garner 2/3 votes. The vote failed and was so declared.

Article 3

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$31,979,257 Should this article be defeated, the default budget shall be \$27,892,458, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **(Recommended by the Town Council 6-0-0)**

Yes..... 999

No 880

Article 3 passed and was so declared.

Article 4

Shall the Town vote: to establish, in accordance with RSA 35, a Geographic Information System (GIS) Capital Reserve Fund for capital expenditures relating to the purchase and installment of hardware and software as well as the upgrade obtaining digital aerial ortophotography and planimetric mapping of the Town's land area and creation of GIS data layers (including but not limited to edge-of-roads, buildings, topography, hydrography, etc.) , and improvement of GIS System, including related equipment, and infrastructure; to raise and appropriate the sum of \$10,000 to be placed in said fund; and to designate the Town Council as agents to expend? This is a Special Warrant Article per RSA 32:3, VI. **(Recommended by Town Council 6-0-0)**

Yes..... 1105

No 774

Article 4 passed and was so declared.

Article 5

Shall the Town vote to raise and appropriate the sum of \$5,000 for reimbursement education or training for NEPBA Local 112, Dispatchers and Support Staff, in accordance With Article X111 of the NEPBA Local 112 contract, which reads:

"The Town shall pay 100 % of the cost of any employee education or training that is required by the Town to assist him/her in maintaining his/her minimum job, or in adequately performing the tasks to which he/she is regularly assigned.

ANNUAL TOWN MEETING RESULTS

APRIL 8, 2014

The Town shall reimburse full-time employees for 100% of the tuition relating to college courses so long as: a certificate of completion, with a grade of C, or better, is presented to the Human Resources Coordinator, and is related to the employee's job.

This is a Petition Warrant Article. **(Recommended by the Town Council 0-6-0)**

Yes..... 870

No..... 1015

Article 5 failed and was so declared.

TOWN OF MERRIMACK, NH



2014 FINANCIAL REPORTS AND SUMMARIES

**TOWN OF MERRIMACK,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

TABLE OF CONTENTS

	<u>PAGES</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3 - 10
 BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
A Statement of Net Position	11
B Statement of Activities	12
Fund Financial Statements	
<i>Governmental Funds</i>	
C-1 Balance Sheet	13
C-2 Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	14
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances	15
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	17
<i>Proprietary Fund</i>	
E-1 Statement of Fiduciary Net Position	18
E-2 Statement of Revenues, Expenses, and Change in Fiduciary Net Position	19
E-3 Statement of Cash Flows	20
<i>Fiduciary Funds</i>	
F-1 Statement of Fiduciary Net Position	21
F-2 Statement of Changes in Fiduciary Net Position	22
NOTES TO THE BASIC FINANCIAL STATEMENTS	23 - 41
 REQUIRED SUPPLEMENTARY INFORMATION	
G Schedule of Funding Progress for Other Postemployment Benefit Plan	42
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION	43
 COMBINING AND INDIVIDUAL FUND SCHEDULES	
Governmental Funds	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)	44
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)	45
3 Schedule of Changes in Unassigned Fund Balance	46
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet	47
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	48



PLODZIK & SANDERSON

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Town Council
and Town Manager
Town of Merrimack
Merrimack, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, major general fund, and aggregate remaining fund information of the Town of Merrimack as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, major general fund, and aggregate remaining fund information of the Town of Merrimack as of June 30, 2014, and the respective changes in financial position, and where applicable, cash flows, and the respective budgetary comparison for the major general fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 10) and the Schedule of Funding Progress for Other Postemployment Benefit Plan (page 42) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers them to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

Town of Merrimack Independent Auditor's Report

historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Merrimack's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

February 13, 2015

*Plodzik & Sanderson
Professional Association*

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Merrimack, we offer readers this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2014.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, welfare, sanitation, culture and recreation, and community development. The business-type activities include sewer activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

Information is presented separately in the Governmental Fund Balance sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance for the general fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation.

An annual appropriated budget is adopted for the general fund and certain non-major governmental (special revenue) funds. Budgetary comparison statements have been provided for the general fund to demonstrate compliance with budgets.

Proprietary funds. Proprietary funds are maintained as follows:

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer operations.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$115,684,640 (i.e., net position), a change of \$(2,294,763) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$12,620,531, a change of \$(260,903) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the governmental funds was \$3,258,678, a change of \$381,504 in comparison to the prior year.
- Total bonds and loans payable at the close of the current fiscal year was \$5,074,687, a change of \$(1,024,928) in comparison to the prior year. The Town also had notes payable in the amount of \$503,584 at the close of the current fiscal year, a change of 371,109 from the prior year.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

		NET POSITION					
		Governmental		Business-Type			
		<u>Activities</u>		<u>Activities</u>		<u>Total</u>	
		2014	2013	2014	2013	2014	2013
Current and Other assets	\$	50,734	49,616	3,818	3,869	54,552	53,485
Capital assets		<u>67,308</u>	<u>68,511</u>	<u>39,273</u>	<u>40,224</u>	<u>106,581</u>	<u>108,735</u>
Total assets		118,042	118,127	43,091	44,093	161,133	162,220
Long-term liabilities outstanding		4,367	5,123	2,888	3,656	7,255	8,779
Other liabilities		<u>1,811</u>	<u>1,350</u>	<u>698</u>	<u>234</u>	<u>2,509</u>	<u>1,584</u>
Total Liabilities		6,178	6,473	3,586	3,890	9,764	10,363
Deferred inflows of resources		35,501	33,838	183	10	35,684	33,848
Net Position:							
Net investment in capital assets		65,083	66,036	36,052	36,587	101,135	102,623
Restricted		2,400	4,334	-	-	2,400	4,334
Unrestricted		<u>8,880</u>	<u>7,446</u>	<u>3,270</u>	<u>3,606</u>	<u>12,150</u>	<u>11,052</u>
Total net position	\$	76,363	77,816	39,322	40,193	115,685	118,009

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

CHANGES IN NET POSITION						
	<u>Governmental</u> <u>Activities</u>		<u>Business-Type</u> <u>Activities</u>		<u>Totals</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues:						
Program revenues						
Charges for services	\$ 1,822	\$ 2,080	\$ 3,686	\$ 3,605	\$ 5,508	\$ 5,685
Operating grants and contributions	332	283	-	-	332	283
Capital grants and contributions	502	1,586	124	72	626	1,658
General revenues						
Property and other Taxes	14,829	14,259	-	-	14,829	14,259
Licenses and permits	4,902	4,856	-	-	4,902	4,856
Grants and contributions not restricted to specific programs	1,143	1,135	-	-	1,143	1,135
Investment income	305	344	4	4	309	348
Other	500	30	1	-	501	30
Total revenues	24,335	24,573	3,815	3,681	28,150	28,254
Expenses:						
General government	3,168	3,069	-	-	3,168	3,069
Public safety	12,315	10,915	-	-	12,315	10,915
Highways and streets	6,179	5,998	-	-	6,179	5,998
Health and welfare	151	132	-	-	151	132
Sanitation	1,460	1,283	-	-	1,460	1,283
Culture and recreation	1,951	1,827	-	-	1,951	1,827
Community development	476	521	-	-	476	521
Interest on long-term debt	88	120	-	-	88	120
Sewer operations	-	-	4,680	4,569	4,680	4,569
Total expenses	25,788	23,865	4,680	4,569	30,468	28,434
Change in net position before transfers and contributions	(1,453)	708	(865)	(888)	(2,318)	(180)
Loss on Disposal of assets	-	(277)	(6)	(1,009)	(6)	(1,286)
Increase in net position	(1,453)	431	(871)	(1,897)	(2,324)	(1,466)
Net position - beginning of year, as restated	77,816	77,385	40,193	42,090	118,009	119,475
Net position - end of year	\$ 76,363	\$ 77,816	\$ 39,322	\$ 40,193	\$ 115,685	\$ 118,009

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,258,678; committed fund balance (non-sewer capital reserves) was \$2,445,720, while total fund balance was \$8,148,391. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>6/30/14</u>	<u>6/30/13</u>	<u>Change</u>
Unassigned fund balance	\$ 3,258,678	\$ 2,877,174	\$ 381,504
Committed fund balance (Capital Reserves)	2,445,720	3,350,255	(904,535)
Other fund balance	<u>2,443,993</u>	<u>2,200,626</u>	<u>243,367</u>
Total fund balance	<u>\$ 8,148,391</u>	<u>\$ 8,428,055</u>	<u>\$ (279,664)</u>
Unassigned fund balance as % of total general fund expenditures	12.4%	12.5%	-0.1%
Committed fund balance (Capital Reserves) as a % of total general fund expenditures	9.3%	14.5%	-5.2%
Total fund balance as % of general fund expenditures	31.0%	36.5%	-5.5%

The total fund balance of the general fund changed by \$(279,664) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 51,314
Expenditures and transfers less than budget	402,819
Expenditures of prior year encumbrances	170,739
Other	<u>(904,536)</u>
Total	<u>\$ (279,664)</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the Sewer Fund at the end of the year amounted to \$3,270,193, a change of \$(335,904) in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position.

The largest portion of net position \$101,134,194 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$2,400,614 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$12,149,832 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net position of (\$1,453,471). Key elements of this change are as follows:

Excess of revenues and transfers in over expenditures and transfers out:	
General fund operations	\$ (279,664)
Special revenue funds	(91,833)
Capital project fund	(107,673)
Permanent funds	<u>218,267</u>
Subtotal	(260,903)
Depreciation in excess of debt service principal paydown	<u>(2,859,545)</u>
Capital assets acquired from current and prior year revenues, non-bonded	<u>1,825,498</u>
Other	<u>(158,521)</u>
Total	\$ <u><u>(1,453,471)</u></u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$(871,241). This change primarily results from depreciation expense recognized in excess of debt service payments raised in the rates charged to customers.

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original budget and the final amended budget resulted in an overall change in appropriations of \$778,959. The majority of the overall change represents Grants received for the police and fire departments, during the fiscal year.

Unspent General Fund appropriations were due to several factors including the self-imposed reduction in expenditures as well as staffing turnover. Below is a brief summary of the variances.

- Salaries were under budget by \$110,000.
- Overtime was over budget by \$43,000.
- Renewal Health insurance rates were lower than appropriations, resulting in a savings of over \$56,000.
- Compensated Absences were lower than expected saving the Town \$24,000.
- Maintenance on machinery and equipment was under budget projects by \$31,000.
- Salt and sand were less than appropriations by \$45,200.
- Road maintenance and repairs were less than budget by \$305,700.
- Solid Waste Disposal exceeded appropriations by \$41,000.
- Other Outside Services overspent by \$31,000.
- Athletic field maintenance was under appropriations by \$23,640.
- Outside details were under budget by \$152,500.
- Building improvements were lower than expected, saving the town \$47,500.
- Daycamp expenditures were more than budget by \$27,640.
- Interest income was under projections by over \$84,000.
- Sale of property exceeded estimates by \$180,000.
- Ambulance revenues were over projections by \$16,000.
- Building permits exceed budget by \$21,000.
- Vehicle registrations surpassed projections by over \$406,000.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$106,579,990 (net of accumulated depreciation), a change of \$(2,155,145) from the prior year. This investment in capital assets includes land, buildings, system improvements, machinery and equipment, park facilities, roads, highways and bridges.

Major capital asset events during the current fiscal year included a new fire truck and a loader for the Solid Waste Division.

Credit rating. The Town has not had a credit rating for many years. The last credit rating the Town had was Moody's credit rating of Aa2.

Long-term debt. At the end of the current fiscal year, total debt outstanding for bonds and loans was \$5,074,687, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in Note 8 and 13 of this report.

G. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Town's financial position is strong. The Town has sufficient cash flow at this time to meet its obligations. The Economy in Southern New Hampshire seems to be doing better compared to the rest of the State, and The State of New Hampshire seems to be in better shape than the rest of the country's economy. The Town is seeing growth due to the Airport Access Road being completed in the north end of Town and the Outlet Mall being completed in the southern end of Town. In addition the Town's unemployment rate is down to 3.8% from the previous year of 4.7%, and it still compares favorably with the state and national averages of 4.3% and 5.1%, respectively. Furthermore, it appears that the Town will continue to see the steady industrial, commercial, and residential growth that Merrimack has experienced in recent years. These factors will continue to increase the tax base and to provide diverse employment opportunities.

The 2014-15 budget has been adopted, and the 2014 property tax rate (Fiscal Year 2014) was set in October. Municipal appropriations, net of non-tax revenues, have increased by \$609,174 (3.93%) compared to 2013-14 net appropriations, and the municipal portion of the tax rate is estimated to be \$5.46 per thousand. The Town's portion of the tax increased by seventeen cents due to capital expenditures and general inflation.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:


Attention: Town Council

Town of Merrimack

6 Baboosic Lake Road

Merrimack, New Hampshire 03054


Eileen Cabanel
Town Manager


Paul T Micali CPA
Finance Director

BASIC FINANCIAL STATEMENTS

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 37,046,552	\$ 1,756,868	\$ 38,803,420
Investments	7,416,090	1,226,272	8,642,362
Taxes receivables (net)	5,243,976	-	5,243,976
Account receivables (net)	817,649	614,073	1,431,722
Intergovernmental receivable	-	221,327	221,327
Inventory	122,661	-	122,661
Prepaid items	28,341	-	28,341
Tax deeded property, subject to resale	58,761	-	58,761
Capital assets:			
Land and construction in progress	17,392,570	1,019,495	18,412,065
Other capital assets, net of depreciation	49,914,996	38,252,929	88,167,925
Total assets	118,041,596	43,090,964	161,132,560
LIABILITIES			
Accounts payable	801,247	62,040	863,287
Accrued salaries and benefits	887,662	109,707	997,369
Accrued interest payable	32,452	22,787	55,239
Intergovernmental payable	89,413	503,584	592,997
Long-term liabilities:			
Due within one year	407,000	670,473	1,077,473
Due in more than one year	3,960,398	2,217,949	6,178,347
Total liabilities	6,178,172	3,586,540	9,764,712
DEFERRED INFLOWS OF RESOURCES	35,500,605	182,603	35,683,208
NET POSITION			
Net investment in capital assets	65,082,566	36,051,628	101,134,194
Restricted for:			
Permanent funds:			
Nonexpendable (principal)	636,587	-	636,587
Expendable (interest)	1,574,971	-	1,574,971
Capital project fund	11,955	-	11,955
Library purposes	177,101	-	177,101
Unrestricted	8,879,639	3,270,193	12,149,832
Total net position	\$ 76,362,819	\$ 39,321,821	\$ 115,684,640

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT B
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended June 30, 2014

	Program Revenues			Net (Expense) Revenue and Change in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:						
General government	\$ 3,167,952	\$ 30,561	\$ -	\$ (3,137,391)	\$ -	\$ (3,137,391)
Public safety	12,314,739	1,091,870	-	(11,062,880)	-	(11,062,880)
Highways and streets	6,179,706	874	502,027	(5,523,925)	-	(5,523,925)
Sanitation	1,460,367	499,396	-	(960,971)	-	(960,971)
Health and welfare	151,087	-	-	(151,087)	-	(151,087)
Culture and recreation	1,950,797	198,341	-	(1,751,598)	-	(1,751,598)
Community development	475,475	1,225	-	(456,560)	-	(456,560)
Interest on long-term debt	88,434	-	-	(88,434)	-	(88,434)
Total governmental activities	25,788,557	1,822,267	502,027	(23,132,846)	-	(23,132,846)
Business-type activities:						
Sewer	4,680,461	3,685,560	-	-	(870,624)	(870,624)
Total	\$ 30,469,018	\$ 5,507,827	\$ 502,027	(23,132,846)	(870,624)	(24,003,470)
General revenues:						
Taxes:						
Property				14,316,313	-	14,316,313
Other				512,534	-	512,534
Motor vehicle permit fees				4,256,669	-	4,256,669
Licenses and other fees				645,151	-	645,151
Grants and contributions not restricted to specific programs				1,143,298	-	1,143,298
Unrestricted investment earnings				305,257	4,526	309,783
Miscellaneous				500,153	1,167	501,320
Special item:						
Loss on disposal of capital assets				-	(6,310)	(6,310)
Total general revenues and special items				21,679,375	(617)	21,678,758
Change in net position				(1,453,471)	(871,241)	(2,324,712)
Net position, beginning, as restated (see Note 17)				77,816,290	40,193,062	118,009,352
Net position, ending				\$ 76,362,819	\$ 39,321,821	\$ 115,684,640

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT C-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
June 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 34,278,767	\$ 2,767,785	\$ 37,046,552
Investments	5,675,831	1,740,259	7,416,090
Accounts receivable	726,830	90,819	817,649
Taxes	5,243,976	-	5,243,976
Inventory	122,661	-	122,661
Prepaid items	28,341	-	28,341
Tax deeded property, subject to resale	58,761	-	58,761
Total assets	<u>\$ 46,135,167</u>	<u>\$ 4,598,863</u>	<u>\$ 50,734,030</u>
LIABILITIES			
Accounts payable	\$ 685,712	\$ 115,535	\$ 801,247
Accrued salaries and benefits	300,286	-	300,286
Due to other governments	89,413	-	89,413
Accrued compensated absences payable	587,376	-	587,376
Total liabilities	<u>1,662,787</u>	<u>115,535</u>	<u>1,778,322</u>
DEFERRED INFLOWS OF RESOURCES	<u>36,323,989</u>	<u>11,188</u>	<u>36,335,177</u>
FUND BALANCES			
Nonspendable	678,524	636,587	1,315,111
Restricted	650,000	3,117,077	3,767,077
Committed	2,445,720	-	2,445,720
Assigned	1,115,469	718,476	1,833,945
Unassigned	3,258,678	-	3,258,678
Total fund balances	<u>8,148,391</u>	<u>4,472,140</u>	<u>12,620,531</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 46,135,167</u>	<u>\$ 4,598,863</u>	<u>\$ 50,734,030</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT C-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2014

Total fund balances of governmental funds (Exhibit C-1)		\$ 12,620,531
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds.		
Cost	\$ 123,972,200	
Less accumulated depreciation	<u>(56,664,634)</u>	
		67,307,566
Revenues that are reported under the accrual basis of accounting and are not deferred until collection.		834,572
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(32,452)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.		
Bonds	\$ 2,225,000	
Compensated absences	1,008,333	
Other postemployment benefits	526,065	
Accrued landfill postclosure care costs	<u>608,000</u>	
		<u>(4,367,398)</u>
Net position of governmental activities (Exhibit A)		<u>\$ 76,362,819</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT C-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 14,970,243	\$ -	\$ 14,970,243
Licenses and permits	4,658,816	243,004	4,901,820
Intergovernmental	1,816,169	-	1,816,169
Charges for services	1,733,468	88,799	1,822,267
Investment earnings	65,584	239,673	305,257
Miscellaneous	493,460	167,266	660,726
Total revenues	<u>23,737,740</u>	<u>738,742</u>	<u>24,476,482</u>
EXPENDITURES			
Current:			
General government	2,562,451	-	2,562,451
Public safety	11,628,964	93,090	11,722,054
Highways and streets	4,463,052	230,000	4,693,052
Sanitation	1,325,486	-	1,325,486
Health and welfare	150,120	-	150,120
Culture and recreation	1,523,711	346,567	1,870,278
Conservation	-	50,678	50,678
Community development	424,797	-	424,797
Debt service:			
Principal	370,000	-	370,000
Interest	102,026	-	102,026
Capital outlay	1,466,443	-	1,466,443
Total expenditures	<u>24,017,050</u>	<u>720,335</u>	<u>24,737,385</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(279,310)</u>	<u>18,407</u>	<u>(260,903)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	6,526	6,526
Transfers out	(354)	(6,172)	(6,526)
Total other financing sources (uses)	<u>(354)</u>	<u>354</u>	<u>-</u>
Net change in fund balances	(279,664)	18,761	(260,903)
Fund balances, beginning, as restated (see Note 17)	8,428,055	4,453,379	12,881,434
Fund balances, ending	<u>\$ 8,148,391</u>	<u>\$ 4,472,140</u>	<u>\$ 12,620,531</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT C-4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

Net change in fund balances of governmental funds (Exhibit C-3)	\$ (260,903)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capitalized capital outlay in the current period.	
Capitalized capital outlay	\$ 1,825,498
Less: disposal of capital asset	(270,645)
Depreciation expense	<u>(2,758,367)</u>
	(1,203,514)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	
Transfers in	\$ (6,526)
Transfers out	<u>6,526</u>
	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in deferred tax revenue	(141,396)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
Repayment of bond principal	370,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 13,592
Increase in compensated absences payable	(81,544)
Increase in postemployment benefits payable	(141,706)
Increase in accrued landfill postclosure care costs	<u>(8,000)</u>
	(217,658)
Changes in net position of governmental activities (Exhibit B)	<u><u>\$ (1,453,471)</u></u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT D
TOWN OF MERRIMACK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 14,926,520	\$ 14,924,314	\$ 14,970,243	\$ 45,929
Licenses and permits	4,203,100	4,201,750	4,658,816	457,066
Intergovernmental	1,822,983	1,841,163	1,816,169	(24,994)
Charges for services	1,909,314	1,919,334	1,733,468	(185,866)
Investment earnings	117,131	120,631	36,613	(84,018)
Miscellaneous	64,179	650,264	493,461	(156,803)
Total revenues	23,043,227	23,657,456	23,708,770	51,314
EXPENDITURES				
Current:				
General government	2,937,327	2,566,258	2,656,040	(89,782)
Public safety	12,063,930	11,923,727	11,845,678	78,049
Highways and streets	3,152,859	4,193,252	4,374,830	(181,578)
Sanitation	1,170,051	1,235,051	1,317,178	(82,127)
Health and welfare	165,079	166,987	150,120	16,867
Culture and recreation	1,450,522	1,555,992	1,493,880	62,112
Conservation	3,200	-	-	-
Economic development	-	684,726	411,594	273,132
Debt service:				
Principal	370,000	370,000	370,000	-
Interest	102,027	102,027	102,026	1
Total expenditures	21,414,995	22,798,021	22,721,346	76,675
Excess of revenues over expenditures	1,628,232	859,435	987,424	127,989
OTHER FINANCING SOURCES (USES)				
Transfers in	1,339,500	1,320,865	2,027,371	706,506
Transfers out	(2,967,732)	(2,180,300)	(2,560,662)	(380,362)
Total other financing sources (uses)	(1,628,232)	(859,435)	(533,291)	326,144
Net change in fund balances	\$ -	\$ -	454,133	\$ 454,133
Increase in nonspendable fund balance			(72,629)	
Unassigned fund balance, beginning			2,877,174	
Unassigned fund balance, ending			\$ 3,258,678	

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT E-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Fiduciary Net Position
June 30, 2014

	Business-type Activities
	Enterprise Fund (Sewer Department)
ASSETS	
Cash and cash equivalents	\$ 1,756,868
Investments	1,226,272
Receivables, net of allowance for uncollectible	614,073
Due from other governments	221,327
Capital assets, not being depreciated:	
Land	238,770
Construction in progress	780,725
Capital assets, net of accumulated depreciation:	
Buildings and systems	37,196,694
Improvements other than buildings	11,840
Machinery, equipment, and furnishings	1,044,395
Total assets	<u>43,090,964</u>
LIABILITIES	
Current liabilities:	
Accounts payable	62,040
Accrued salaries and benefits	109,707
Accrued interest payable	22,787
Deferred revenue	
Notes payable	503,584
Noncurrent liabilities:	
Due within one year:	
Bonds	670,473
Due in more than one year:	
Bonds	2,179,214
Compensated absences	38,735
Total liabilities	<u>3,586,540</u>
DEFERRED INFLOWS OF RESOURCES	<u>182,603</u>
NET POSITION	
Net investment in capital assets	36,051,628
Unrestricted	3,270,193
Total net position	<u>\$ 39,321,821</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT E-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Revenues, Expenses, and Change in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2014

	Business-type Activities Enterprise Fund (Sewer Department)
Operating revenues:	
User charges	\$ 3,685,560
Miscellaneous	1,167
Total operating revenues	<u>3,686,727</u>
Operating expenses:	
Salaries and wages	1,808,214
Operation and maintenance	1,410,256
Depreciation	1,395,618
Total operating expenses	<u>4,614,088</u>
Operating loss	<u>(927,361)</u>
Nonoperating revenue:	
Intergovernmental grants	124,277
Interest income	4,526
Interest expense	(66,373)
Total nonoperating revenues	<u>62,430</u>
Special item:	
Loss on disposal of capital asset	<u>(6,310)</u>
Change in net position	(871,241)
Net position, beginning	40,193,062
Net position, ending	<u>\$ 39,321,821</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT E-3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Proprietary Fund
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2014

Cash flows from operating activities:	
Receipts from customers and users	\$ 3,765,314
Payments to employees and suppliers	(2,866,936)
Net cash provided by operating activities	<u>898,378</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(654,928)
Acquisition and construction of fixed assets	(450,297)
Interest paid	(66,373)
Intergovernmental reimbursements	124,277
Net cash used by capital and related financing activities	<u>(1,047,321)</u>
Cash flows from investing activities:	
Sale of investments	286,703
Interest received	4,526
Net cash provided by investing activities	<u>291,229</u>
Net increase in cash	142,286
Cash, beginning	1,614,582
Cash, ending	<u>\$ 1,756,868</u>

Reconciliation of Operating Loss to Net Cash Provided by Operating Activities

Operating loss	\$ (927,361)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation expense	1,395,618
Decrease in other receivables	126,958
Increase in intergovernmental receivables	(221,327)
Decrease in accounts payable	(2,375)
Decrease in accrued salaries and benefits	(2,785)
Increase in notes payable	371,109
Decrease in accrued interest payable	(14,415)
Increase in deferred inflows of resources	172,956
Total adjustments	<u>1,825,739</u>
Net cash provided by operating activities	<u>\$ 898,378</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT F-1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2014

	Private Purpose Trust	Agency
ASSETS		
Cash and cash equivalents	\$ 9,661	\$ 410,910
Investments	161,966	7,331,350
Total assets	171,627	7,742,260
LIABILITIES		
Due to other governmental units	-	7,742,260
NET POSITION		
Held in trust for specific purposes	\$ 171,627	\$ -

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT F-2
TOWN OF MERRIMACK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended June 30, 2014

	Private Purpose Trust
ADDITIONS	
New funds	\$ 10,000
Interest	21,856
Total revenue	31,856
DEDUCTIONS	
Trust distributions	9,363
Change in net position	22,493
Net position, beginning	149,134
Net position, ending	<u>\$ 171,627</u>

The notes to the basic financial statements are an integral part of this statement.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

	NOTE
Summary of Significant Accounting Policies	1
Reporting Entity	1-A
Government-wide and Fund Financial Statements	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation	1-C
Cash and Cash Equivalents	1-D
Statement of Cash Flows	1-E
Restricted Assets	1-F
Investments	1-G
Receivables	1-H
Interfund Balances	1-I
Inventory	1-J
Prepaid Items	1-K
Capital Assets	1-L
Deferred Inflows of Resources	1-M
Property Taxes	1-N
Compensated Absences	1-O
Long-Term Obligations	1-P
Claims and Judgments	1-Q
Interfund Transfers	1-R
Net Position/Fund Balance Reporting	1-S
Stewardship, Compliance, and Accountability	2
Budgetary Information	2-A
Budgetary Reconciliation to GAAP Basis	2-B

DETAILED NOTES ON ALL FUNDS

Cash and Cash Equivalents	3
Investments	4
Taxes Receivable	5
Other Receivables	6
Prepaid Items	7
Capital Assets	8
Interfund Transfers	9
Accrued Liabilities	10
Intergovernmental Payables	11
Deferred Inflows of Resources	12
Long-Term Liabilities	13
Encumbrances	14
Governmental Activities Net Position	15
Governmental Fund Balances	16
Prior Period Adjustments	17
Employee Retirement Plan	18

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Other Postemployment Benefits (OPEB)	19
Risk Management.....	20
Contingencies	21
Implementation of New GASB Pronouncements.....	22
Subsequent Events.....	23

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Merrimack, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Merrimack is a municipal corporation governed by an elected seven member Town Council and Town Manager. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, deferred inflow of resources, and net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund are charges for services. Operating expenses for the enterprise funds include depreciation on capital assets, labor, supplies, and contracted services. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental fund:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

The Town reports the following major proprietary fund:

Sewer Fund – accounts for the operation of the sewer treatment plant, pumping station, and sewer lines.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

Private Purpose Trust Funds – are used to report trust arrangements, other than pension and investment trusts, under which the principal and income benefit individuals, private organizations or other governments.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Town considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

1-F Restricted Assets

Certain cash and investments are classified as restricted assets on the balance sheet because their use is legally restricted for specified purposes through laws and/or enabling legislation.

1-G Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-H Receivables

Receivables recorded in the financial statements represent amounts due to the Town at June 30. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-I Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term Interfund loans are reported as "Interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-J Inventory

The inventories of the Town are valued at cost using the first-in/first-out (FIFO) method. The inventories of the Town's general fund consist of materials and supplies held for subsequent use. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE **NOTES TO THE BASIC FINANCIAL STATEMENTS** **AS OF AND FOR THE FISCAL YEAR ENDED** **JUNE 30, 2014**

1-K Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements, and expenses as the items are used.

1-L Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. All infrastructure has not been capitalized as the Town has not determined the historical cost for the initial reporting of these assets and does not maintain adequate records to capture annual capital outlay for infrastructure.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated minimum useful life in excess of one year. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Capital Asset Classes:	
Buildings and systems	20-45
Improvements of than buildings	7-50
Infrastructure	50
Machinery, equipment, and furnishings	6-20

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-M Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

1-N Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on November 6, 2013 and May 8, 2014. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Merrimack School District, Fire Protection Area Village District, and Hillsborough County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2014 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 2,834,535,110
For all other taxes	\$ 2,929,837,310

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The tax rates and amounts assessed for the year ended June 30, 2014 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$5.29	\$ 15,484,648
School portion:		
State of New Hampshire	\$2.35	6,652,637
Local	\$15.09	44,221,972
County portion	\$1.18	3,469,193
Total		<u>\$ 69,828,450</u>

1-O Compensated Absences

The Town's policy allows certain employees to earn varying amounts of earned but unused sick and vacation pay benefits based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The current portion of the liability for such leave is reported as incurred in the fund statements and the proprietary fund and the noncurrent portion in the government-wide and proprietary fund financial statements.

1-P Long-Term Obligations

In the government-wide and business-type activities financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund Statement of Fund Net Position.

1-Q Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-R Interfund Transfers

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-S Net Position/Fund Balance Reporting

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) *Net investment in capital assets* – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) *Restricted net position* – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

- c) *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town's governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Town Council through the budgetary process.

Unassigned – This classification includes the residual fund balance for the general fund.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general and sewer funds. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2014, none of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 25,736,141
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	28,970
To eliminate transfers between blended funds	(2,027,371)
Per Exhibit C-3 (GAAP basis)	<u>\$ 23,737,740</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 25,282,008
Adjustment:	
Basis differences:	
Encumbrances, beginning	944,730
Encumbrances, ending	(1,115,469)
GASB Statement No. 54:	
To record expendable trust expenditures during the year	1,466,443
To eliminate transfers between general and expendable trust funds	(2,560,308)
Per Exhibit C-3 (GAAP basis)	<u>\$ 24,017,404</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$39,223,991 and the bank balances totaled \$39,469,652.

Custodial Credit Risk – Deposits - Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. As of June 30, 2014, none of the government's bank balance was exposed to custodial credit.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 38,803,420
Cash per Statement of Fiduciary Net Position (Exhibit F-1)	420,571
Total cash and cash equivalents	<u>\$ 39,223,991</u>

Interest Rate Risk – The term repurchase agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town's investments.

NOTE 4 – INVESTMENTS

Note 1-G describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

At June 30, 2014, this Town had the following investments and maturities:

	Fair Value
Investments type:	
New Hampshire Public Deposit Investment Pool	\$ 387,602
Certificates of deposit	2,609,859
Mutual funds	881,095
Fixed income	7,901,816
Equities	4,355,306
Total fair value	<u>\$ 16,135,678</u>

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk – Credit risk is the risk that the issuer of an investment will not fulfill their obligation to the holder of their investment. Prudent person rule where investments are made as a prudent person would be expected to act is provided by State law as guidance, with efforts to seek reasonable income, preserve the capital, and in general avoid speculative investments. At this time the Town of Merrimack does not have a credit risk policy.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 8,642,362
Investments per Statement of Fiduciary Net Position (Exhibit F-1)	7,493,316
Total investments	<u>\$ 16,135,678</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of June 30, 2014, taxes receivable by year are as follows:

Property:	
Levy of 2013	\$ 4,337,719
Unredeemed (under tax lien):	
Levy of 2012	606,258
Levy of 2011	257,249
Levies of 2010 and prior	264,720
Welfare liens receivable	123,736
Yield	650
Less: allowance for estimated uncollectible taxes	(346,356)
Net taxes receivable	<u>\$ 5,243,976</u>

NOTE 6 – OTHER RECEIVABLES

Receivables at June 30, 2014, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Receivables as of June 30, 2014 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Receivables:			
Accounts	\$ 992,483	\$ 90,819	\$ 1,083,302
Less: allowance for uncollectibles	(265,653)	-	(265,653)
Net total receivables	<u>\$ 726,830</u>	<u>\$ 90,819</u>	<u>\$ 817,649</u>

NOTE 7 – PREPAID ITEMS

Prepaid items in the general fund at June 30, 2014 in the amount \$28,341 consists of prepayments for insurance, tuition, training sessions, and parks and recreation expenditures.

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
Governmental activities:				
At cost:				
Not being depreciated:				
Land	\$ 16,865,118	\$ -	\$ -	\$ 16,865,118
Construction in progress	301,886	326,919	(101,353)	527,452
Total capital assets not being depreciated	<u>17,167,004</u>	<u>326,919</u>	<u>(101,353)</u>	<u>17,392,570</u>
Being depreciated:				
Improvements other than buildings	1,793,406	-	-	1,793,406
Buildings and building improvements	8,661,620	24,050	(52,380)	8,633,290
Equipment	11,117,702	1,441,154	(487,438)	12,071,418
Infrastructure	84,078,141	33,375	(30,000)	84,081,516
Total capital assets being depreciated	<u>105,650,869</u>	<u>1,498,579</u>	<u>(569,818)</u>	<u>106,579,630</u>
Total all capital assets	<u>122,817,873</u>	<u>1,825,498</u>	<u>(671,171)</u>	<u>123,972,200</u>
Less accumulated depreciation:				
Improvements other than buildings	(932,767)	(55,646)	-	(988,413)
Buildings and building improvements	(3,709,390)	(198,246)	27,383	(3,880,253)
Machinery, equipment, and furnishings	(8,141,094)	(836,815)	373,143	(8,604,766)
Infrastructure	(41,523,542)	(1,667,660)	-	(43,191,202)
Total accumulated depreciation	<u>(54,306,793)</u>	<u>(2,758,367)</u>	<u>400,526</u>	<u>(56,664,634)</u>
Net book value, capital assets being depreciated	<u>51,344,076</u>	<u>(1,259,788)</u>	<u>(169,292)</u>	<u>49,914,996</u>
Net book value, all governmental activities capital assets	<u>\$ 68,511,080</u>	<u>\$ (932,869)</u>	<u>\$ (270,645)</u>	<u>\$ 67,307,566</u>

(Continued)

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Capital assets continued:

	Balance, beginning	Additions	Disposals	Balance, ending
Business-type activities:				
At cost:				
Not being depreciated:				
Land	\$ 238,770	\$ -	\$ -	\$ 238,770
Construction in progress	409,616	371,109	-	780,725
Total capital assets not being depreciated	648,386	371,109	-	1,019,495
Being depreciated:				
Buildings and systems	60,602,219	-	-	60,602,219
Improvements other than buildings	412,390	-	-	412,390
Machinery, equipment, and furnishings	5,804,258	79,188	(25,240)	5,858,206
Total capital assets being depreciated	66,818,867	79,188	(25,240)	66,872,815
Total all capital assets	67,467,253	450,297	(25,240)	67,892,310
Less accumulated depreciation:				
Buildings and systems	(22,331,599)	(1,073,926)	-	(23,405,525)
Improvements other than buildings	(398,577)	(1,973)	-	(400,550)
Machinery, equipment, and furnishings	(4,513,022)	(319,719)	18,930	(4,813,811)
Total accumulated depreciation	(27,243,198)	(1,395,618)	18,930	(28,619,886)
Net book value, capital assets being depreciated	39,575,669	(1,316,430)	(6,310)	38,252,929
Net book value, all business-type activities capital assets	\$ 40,224,055	\$ (945,321)	\$ (6,310)	\$ 39,272,424

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

Governmental activities:	
General government	\$ 172,147
Public safety	458,169
Highways and streets	1,948,357
Sanitation	125,358
Culture and recreation	54,336
Total depreciation expense	<u>\$ 2,758,367</u>

Depreciation expenses of \$1,395,618 in the business-type activities are charged against the sanitation function.

NOTE 9 – INTERFUND TRANSFERS

The composition of interfund transfers for the year ended June 30, 2014 is as follows:

	Transfers In:
	Nonmajor Funds
Transfers out:	
General fund	\$ 354
Nonmajor fund	6,172
Total	<u>\$ 6,526</u>

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 10 - ACCRUED LIABILITIES

Accrued liabilities reported by governmental funds at June 30, 2014 of \$300,286 represent accrued employee salaries and benefits.

NOTE 11 - INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$89,413 reported in the General fund at June 30, 2014 consist of \$79,413 due to the New Hampshire Retirement System and \$10,000 due to the Merrimack School District. The Sewer Department intergovernmental payable at June 30, 2014 consists of \$503,584 due to the State of New Hampshire; see Note 13 under Bonds/Notes Authorized and Unissued for further information on this intergovernmental payable. The Agency Funds report intergovernmental payables at June 30, 2014 of \$7,742,260 of which \$766,086 is due to Merrimack Village District and the remaining \$6,976,174 is due to the Merrimack School District for their balances in expendable and permanent trust funds.

NOTE 12 - DEFERRED INFLOWS OF RESOURCES

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Entity-wide Basis		Fund Basis		
	Governmental Activities	Business-type Activities	Governmental Funds		Proprietary Fund
			General	Other Governmental	Sewer
Unearned revenues	\$ 1,393,959	\$ 182,603	\$ 1,382,771	\$ 11,188	\$ 182,603
Taxes collected in advance	34,106,646	-	34,941,218	-	-
Total deferred inflows of resources	<u>\$ 35,500,605</u>	<u>\$ 182,603</u>	<u>\$ 36,323,989</u>	<u>\$ 11,188</u>	<u>\$ 182,603</u>

NOTE 13 - LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended June 30, 2014:

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014
Governmental activities:				
General obligation bonds payable	\$ 2,595,000	\$ -	\$ (370,000)	\$ 2,225,000
Compensated absences	1,543,718	51,991	-	1,595,709
Accrued landfill postclosure care costs	600,000	30,000	(22,000)	608,000
Net other postemployment benefits	384,359	141,706	-	526,065
Total long-term liabilities	<u>\$ 5,123,077</u>	<u>\$ 223,697</u>	<u>\$ (392,000)</u>	<u>\$ 4,954,774</u>
Business-type activities:				
General obligation bonds payable	\$ 3,504,615	\$ -	\$ (654,928)	\$ 2,849,687
Compensated absences	151,227	-	(2,785)	148,442
Total long-term liabilities	<u>\$ 3,655,842</u>	<u>\$ -</u>	<u>\$ (657,713)</u>	<u>\$ 2,998,129</u>

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Long-term liabilities are comprised of the following:

	Issue Date	Maturity Date	Interest Rate %	Outstanding at June 30, 2014	Current Portion
Governmental activities:					
General obligation bonds payable:					
Green's Pond land	2002	2018	3.0 - 4.5	\$ 1,080,000	\$ 270,000
Drainage improvement	2007	2023	4.0 - 4.75	1,145,000	105,000
				<u>2,225,000</u>	<u>375,000</u>
Compensated absences payable				1,595,709	587,377
Accrued landfill postclosure care costs payable				608,000	32,000
Other postemployment benefits				526,065	-
Total				<u>\$ 4,954,774</u>	<u>\$ 994,377</u>
Business-type activities:					
General obligation bonds payable:					
Organic waste composting facility	1996	2015	4.63%	\$ 351,182	\$ 351,182
Interceptor repair	2012	2019	1.94%	390,758	55,823
Dewatering upgrade	2013	2022	1.70%	2,107,747	263,468
				<u>2,849,687</u>	<u>670,473</u>
Compensated absences payable				148,442	109,707
Total				<u>\$ 2,998,129</u>	<u>\$ 780,180</u>

The annual requirements to amortize all *governmental activities* general obligation bonds outstanding as of June 30, 2014, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 375,000	\$ 45,501	\$ 420,501
2015	380,000	37,465	417,465
2016	385,000	28,775	413,775
2017	390,000	19,825	409,825
2018	125,000	16,825	141,825
2019-2023	570,000	34,957	604,957
Totals	<u>\$ 2,225,000</u>	<u>\$ 183,348</u>	<u>\$ 2,408,348</u>

The annual requirements to amortize all *business-type activities* general obligations bonds outstanding as of June 30, 2014, including interest payments, are as follow:

Fiscal Year Ending June 30,	Principal	Interest	Total
2014	\$ 670,473	\$ 59,709	\$ 730,182
2015	319,291	37,850	357,141
2016	319,291	32,289	351,580
2017	319,291	26,727	346,018
2018	319,292	21,165	340,457
2019-2022	902,049	30,122	932,171
Totals	<u>\$ 2,849,687</u>	<u>\$ 207,862</u>	<u>\$ 3,057,549</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Accrued Landfill Postclosure Care Costs – The Town ceased operating its landfill in 2003. Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized based on the future postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill postclosure care costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill postclosure care costs has a balance of \$608,000 as of June 30, 2014. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

The Town expects to finance the postclosure care costs through annual taxation.

Bonds/Notes Authorized and Unissued – Bonds and notes authorized and unissued as of June 30, 2014 were as follows:

Original Loan Agreement	Purpose	Unissued Amount
August 8, 2012	Water Pollution Control Revolving Loan Fund Program	\$ 6,571,416

The Town of Merrimack entered an agreement with the State of New Hampshire on August 8, 2012 as recipient of a Water Pollution Control Revolving Loan Fund Program, with a principal sum of \$7,075,000 or such lesser amount as shall equal the aggregate of disbursements made hereunder by the State of New Hampshire to the Town of Merrimack. As of June 30, 2014 the Town has drawn down of \$503,584, which is reported in the business-type funds as an intergovernmental liability.

NOTE 14 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2014 are as follows:

General fund:	
General government	\$ 122,329
Public safety	296,685
Highways and streets	623,484
Culture and recreation	72,971
Total encumbrances	<u>\$ 1,115,469</u>

NOTE 15 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2014 include the following:

	Governmental Activities
Net investment in capital assets:	
Net property, buildings, and equipment	\$ 67,307,566
Less:	
General obligation bonds payable	(2,225,000)
Total net investment in capital assets	<u>65,082,566</u>
Restricted net position:	
Permanent funds:	
Nonspendable (principal)	636,587
Expendable (interest)	1,574,971
Capital project fund	11,955
Library purposes	177,101
Total restricted	<u>2,400,614</u>
Unrestricted	<u>8,879,639</u>
Total net position	<u>\$ 76,362,819</u>

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at June 30, 2014 include the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ 122,661	\$ -	\$ 122,661
Long-term receivable	555,863	-	555,863
Nonexpendable portion permanent funds	-	636,587	636,587
Total nonspendable	<u>678,524</u>	<u>636,587</u>	<u>1,315,111</u>
Restricted:			
Capital projects	650,000	11,955	661,955
Library fines	-	177,101	177,101
Heritage commission	-	25,701	25,701
Conservation	-	40,699	40,699
Current use	-	1,286,650	1,286,650
Expendable portion permanent funds	-	1,574,971	1,574,971
Total restricted	<u>650,000</u>	<u>3,117,077</u>	<u>3,767,077</u>
Committed:			
Capital reserve funds	<u>2,445,720</u>	-	<u>2,445,720</u>
Assigned:			
Encumbrances	1,115,469	-	1,115,469
Fire protection	-	54,224	54,224
Cable television	-	664,252	664,252
Total assigned	<u>1,115,469</u>	<u>718,476</u>	<u>1,833,945</u>
Unassigned	<u>3,258,678</u>	-	<u>3,258,678</u>
Total fund balance	<u>\$ 8,148,391</u>	<u>\$ 4,472,140</u>	<u>\$ 12,620,531</u>

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at July 1, 2013 was restated to give retroactive effect to the following prior period adjustments:

	Government-wide Statements	Other Governmental Funds
To record bank balances omitted in prior year in the library fines nonmajor fund	\$ 29,949	\$ 29,949
Net position/fund balance, as previously reported	77,786,341	4,423,430
Net position/fund balance, as restated	<u>\$ 77,816,290</u>	<u>\$ 4,453,379</u>

NOTE 18 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

TOWN OF MERRIMACK, NEW HAMPSHIRE NOTES TO THE BASIC FINANCIAL STATEMENTS AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2014

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. For fiscal year 2014, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers and 11.80% for firefighters. The Town's contribution rates for 2014 for pension and medical subsidy were as follows:

Period	Police	Fire	All Other Employees
July 1, 2013 thru June 30, 2014	25.30%	27.74%	10.77%

The contribution requirements for the Town of Merrimack for the fiscal years 2013 and 2014 were \$1,645,107, and \$2,062,258, respectively, which were paid in full in each year.

NOTE 19 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding note, the Town provides postemployment benefit options for health care, life insurance, dental insurance, and disability income to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. There are 1,127 participants currently eligible. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, was implemented by the Town during fiscal year 2014, and requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported similar to pension plans. GASB Statement No. 45 does not mandate the pre-funding of postemployment benefit liabilities. However, any pre-funding of these benefits will help minimize or eliminate the postemployment benefit obligation that will be required to be reported on the financial statements.

The Town has only partially funded (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table presents the OPEB cost for the year, the amount contributed and changes in the OPEB plan for fiscal year 2014:

Annual required contribution/OPEB cost	\$ 111,310
Interest Net OPEB Obligation	19,218
Adjustment to Annual Required Contribution	11,178
Increase in net OPEB obligation	141,706
Net OPEB obligation, beginning	384,359
Net OPEB obligation, ending	<u>\$ 526,065</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2014 and the five preceding years was as follows:

Fiscal Year Ended	Annual OPEB Contribution Cost	Actual Contributions (pay-as-you-go)	Percentage Contributed	Net OPEB Obligation
June 30, 2014	\$ 141,706	\$ -	0.00%	\$ 526,065
June 30, 2013	\$ 128,297	\$ -	0.00%	\$ 384,359
June 30, 2012	\$ 59,993	\$ -	0.00%	\$ 256,062
June 30, 2011	\$ 59,993	\$ -	0.00%	\$ 196,069
June 30, 2010	\$ 68,038	\$ -	0.00%	\$ 136,076
June 30, 2009	\$ 68,038	\$ -	0.00%	\$ 68,038

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

As of July 1, 2012, the date of the most recent actuarial valuation, the actuarial accrued liability (AAL) for benefits was \$1,530,251, with no actuarial value of assets, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,530,251.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress for Other Postemployment Benefits Plan, presented as required supplementary information following the notes to the financial statements, is designed to present multiyear trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effect of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2012 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 5% investment rate of return per annum. The projected annual healthcare cost trend is 9% initially, reduced by decrements to an ultimate rate of 5% by 2018. The UAAL is being amortized as a level dollar amount over an open basis. The remaining amortization period at July 1, 2012 was 29 years.

NOTE 20 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. The Town of Merrimack realized no significant reductions in insurance coverage from the previous year and further no material settlements in excess of provider coverage has occurred in the previous three fiscal years.

NOTE 21 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Act as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 22 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the Town for the fiscal year ended June 30, 2014. Only GASB Statement No. 65 impacted these financial statements:

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus and Amendments of GASB Statements No. 14 and No. 34*, issued November 2010. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting, and disclosing information about component units and equity interest transactions of a financial reporting entity.

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued March 2012. This Statement is intended to improve financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2014

GASB Statement No. 66, *Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62*, issued March 2012. This Statement is intended to resolve conflicting accounting and financial report and guidance that emerged from two recent standards, Statement No. 54 and Statement No. 62. These standards conflicted with existing guidance in Statements No. 10, 13, and 48.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013, will be effective for the Town beginning with its fiscal year ending June 30, 2014. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013, will be effective for the Town beginning with the fiscal year ending June 30, 2014. The objective of this Statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*, issued in November 2013, will be effective for the Town beginning with its fiscal year ending June 30, 2015. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*, and is required to be applied simultaneously with the provisions of that Statement.

NOTE 23 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through February 13, 2015, the date the June 30, 2014 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

EXHIBIT G
TOWN OF MERRIMACK, NEW HAMPSHIRE
Schedule of Funding Progress for Other Postemployment Benefit Plan
For the Fiscal Year Ended June 30, 2014

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
July 1, 2008	\$ -	\$ 1,081,415	\$ 1,081,415	0.00%	N/A	0.00%
July 1, 2010	\$ -	\$ 1,076,514	\$ 1,076,514	0.00%	N/A	0.00%
July 1, 2012	\$ -	\$ 1,530,251	\$ 1,530,251	0.00%	N/A	0.00%

The note to the required supplementary information is an integral part of this schedule.

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

***TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014***

Schedule of Funding Progress for Other Postemployment Benefits (OPEB)

As required by GASB Statement No. 45, Exhibit G represents the actuarial determined costs associated with the Town's other postemployment benefits for the fiscal year ended June 30, 2014, and two preceding years.

COMBINING AND INDIVIDUAL FUND SCHEDULES

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

*SCHEDULE 1
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2014*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 14,451,214	\$ 14,457,709	\$ 6,495
Land use change	105,000	117,084	12,084
Yield	2,375	9,392	7,017
Other taxes	68,000	68,000	-
Excavation	6,500	330	(6,170)
Payment in lieu of taxes	6,625	3,206	(3,419)
Interest and penalties on taxes	284,600	314,522	29,922
Total from taxes	<u>14,924,314</u>	<u>14,970,243</u>	<u>45,929</u>
Licenses, permits, and fees:			
Motor vehicle permit fees	3,850,000	4,256,669	406,669
Building permits	100,000	121,483	21,483
Other	251,750	280,664	28,914
Total from licenses, permits, and fees	<u>4,201,750</u>	<u>4,658,816</u>	<u>457,066</u>
Intergovernmental:			
State:			
Meals and rooms distribution	1,135,678	1,133,758	(1,920)
Highway block grant	500,216	502,027	1,811
Other	55,235	63,010	7,775
Federal:			
Other	150,034	117,374	(32,660)
Total from intergovernmental	<u>1,841,163</u>	<u>1,816,169</u>	<u>(24,994)</u>
Charges for services:			
Income from departments	<u>1,919,334</u>	<u>1,733,468</u>	<u>(185,866)</u>
Miscellaneous:			
Interest on investments	120,631	36,613	(84,018)
Sale of municipal property	5,000	185,070	180,070
Rent of property	4,000	4,001	1
Fines and forfeits	85	-	(85)
Insurance dividends and reimbursements	75,000	88,270	13,270
Contributions and donations	129,579	100,807	(28,772)
Other	436,600	115,313	(321,287)
Total from miscellaneous	<u>770,895</u>	<u>530,074</u>	<u>(240,821)</u>
Other financing sources:			
Transfers in	<u>1,320,865</u>	<u>2,027,371</u>	<u>706,506</u>
Total revenues and other financing sources	<u>\$ 24,978,321</u>	<u>\$ 25,736,141</u>	<u>\$ 757,820</u>

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

SCHEDULE 2 TOWN OF MERRIMACK, NEW HAMPSHIRE Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) For the Fiscal Year Ended June 30, 2014

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive Negative
Current:					
General government:					
Election and registration	\$ -	\$ 20,590	\$ 7,731	\$ -	\$ 12,859
Revaluation of property	-	296,882	298,200	-	(1,318)
General government buildings	-	237,902	205,830	-	32,072
Other	28,740	2,010,884	2,050,690	122,329	(133,395)
Total general government	28,740	2,566,258	2,562,451	122,329	(89,782)
Public safety:					
Police	79,971	5,953,077	5,720,769	61,696	250,583
Fire	-	4,993,970	4,949,238	234,989	(190,257)
Building inspection	-	331,063	318,589	-	12,474
Dispatching	-	645,617	640,368	-	5,249
Total public safety	79,971	11,923,727	11,628,964	296,685	78,049
Highways and streets:					
Public works garage	-	366,373	358,535	-	7,838
Highways and streets	711,706	3,397,861	3,699,109	623,484	(213,026)
Other	-	429,018	405,408	-	23,610
Total highways and streets	711,706	4,193,252	4,463,052	623,484	(181,578)
Sanitation:					
Solid waste disposal	8,308	1,235,051	1,325,486	-	(82,127)
Health and welfare:					
Administration	-	77,300	77,300	-	-
Direct assistance	-	89,687	72,820	-	16,867
Total health and welfare	-	166,987	150,120	-	16,867
Culture and recreation:					
Parks and recreation	102,802	567,533	455,474	59,459	155,402
Library	-	962,459	1,044,440	13,512	(95,493)
Patriotic purposes	-	26,000	23,797	-	2,203
Total culture and recreation	102,802	1,555,992	1,523,711	72,971	62,112
Community development	13,203	684,726	424,797	-	273,132
Debt service:					
Principal of long-term debt	-	370,000	370,000	-	-
Interest on long-term debt	-	102,026	102,026	-	-
Interest on tax anticipation notes	-	1	-	-	1
Total debt service	-	472,027	472,026	-	1
Other financing uses:					
Transfers out	-	2,180,300	2,560,662	-	(380,362)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 944,730	\$ 24,978,321	\$ 25,111,269	\$ 1,115,469	\$ (303,687)

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

*SCHEDULE 3
TOWN OF MERRIMACK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2014*

Unassigned fund balance, beginning		\$ 2,877,174
Changes:		
2014 Budget summary:		
Revenue surplus (Schedule 1)	\$ 757,820	
Overexpenditure of appropriations (Schedule 2)	<u>(303,687)</u>	
2014 Budget surplus		454,133
Increase in nonspendable fund balance		<u>(72,629)</u>
Unassigned fund balance, ending		<u>\$ 3,258,678</u>

AUDITOR'S REPORT / ANNUAL FINANCIAL STATEMENTS

SCHEDULE 4
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2014

	Special Revenue Funds					Capital	
	Cable Television	Library Fines	Fire Protection	Heritage	Conservation Commission	Project Fund	Permanent Fund
							Total
ASSETS							
Cash and cash equivalents	\$ 583,899	\$ 167,855	\$ 54,224	\$ 26,959	\$ 40,699	\$ 126,954	\$ 2,767,785
Investments	-	9,246	-	-	-	-	1,740,259
Receivables, net of allowance for uncollectable:							
Accounts	90,819	-	-	-	-	-	90,819
Total assets	\$ 674,718	\$ 177,101	\$ 54,224	\$ 26,959	\$ 40,699	\$ 126,954	\$ 4,598,863
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 466	\$ -	\$ -	\$ 70	\$ -	\$ 114,999	\$ -
Deferred inflows of resources	10,000	-	-	1,188	-	-	11,188
Fund balances:							
Nonspendable	-	-	-	-	-	-	636,587
Restricted	-	177,101	-	25,701	40,699	11,955	1,574,971
Assigned	664,252	-	54,224	-	-	-	718,476
Total fund balances	664,252	177,101	54,224	25,701	40,699	11,955	4,472,140
Total liabilities, deferred inflows of resources, and fund balances	\$ 674,718	\$ 177,101	\$ 54,224	\$ 26,959	\$ 40,699	\$ 126,954	\$ 4,598,863

SCHEDULE 5
TOWN OF MERRIMACK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds						Capital	
	Cable	Library	Fire	Heritage	Conservation	Current	Project	Permanent
	Television	Fines	Protection		Commission	Use	Fund	Fund
								Total
Revenues:								
Licenses and permits	\$ 243,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,004
Charges for services	74	-	88,725	-	-	-	-	88,799
Investment earnings	750	1,259	80	31	54	1,534	447	239,673
Miscellaneous	-	43,919	-	123	-	1,344	121,880	167,266
Total revenues	243,828	45,178	88,805	154	54	2,878	122,327	738,742
Expenditures:								
Current:								
Public safety	-	-	82,011	-	-	-	-	93,090
Highways and streets	-	-	-	-	-	-	230,000	230,000
Culture and recreation	288,803	57,435	-	329	-	-	-	346,567
Conservation	-	-	-	-	11,059	39,619	-	50,678
Total expenditures	288,803	57,435	82,011	329	11,059	39,619	230,000	720,335
Excess (deficiency) of revenues over (under) expenditures	(44,975)	(12,257)	6,794	(175)	(11,005)	(36,741)	(107,673)	18,407
Other financing sources (uses):								
Transfers in	-	6,172	-	354	-	-	-	6,526
Transfers out	-	-	-	-	-	-	-	(6,172)
Total other financing sources (uses)	-	6,172	-	354	-	-	-	354
Net change in fund balances	(44,975)	(6,085)	6,794	179	(11,005)	(36,741)	(107,673)	18,761
Fund balances, beginning	709,227	183,186	47,430	25,522	51,704	1,323,391	119,628	4,453,379
Fund balances, ending	\$ 664,252	\$ 177,101	\$ 54,224	\$ 25,701	\$ 40,699	\$ 1,286,650	\$ 11,955	\$ 4,472,140

EXPENDABLE TRUST FUNDS
Fiscal Year Ending June 30, 2014

Fire Equipment Capital Reserve Fund

Balance - 07/01/13499,024.43
Expenditures:
Pumper Truck(327,079.00)
Transfer from General Fund100,000.00
Investment income469.04
Balance - 06/30/14272,414.47

Ambulance Capital Reserve Fund

Balance - 07/01/13303,789.13
Transfer from General Fund 12,000.00
Investment income166.16
Balance - 06/30/14315,955.29

Highway Equipment Capital Reserve Fund

Balance - 07/01/13432,685.98
Expenditures:
Int'l 6-wheel Dump (2).....(318,366.68)
Ford F350 Pick-up.....(32,844.00)
1-ton Dump Truck.....(50,067.00)
Radio Equipment..... (9,198.20)
Backhoe(102,500.00)
Portable Hydraulic Saw (2,752.00)
Transfer from General Fund300,000.00
Investment income637.97
Balance - 06/30/14217,596.07

Property Revaluation Capital Reserve Fund

Balance - 07/01/13 21,773.21
Transfer from General Fund 15,000.00
Investment income 28.52
Balance - 06/30/14 36,801.73

Land Bank Capital Reserve Fund

Balance - 07/01/13412,657.15
Investment income205.73
Balance - 06/30/14412,862.88

Playground Equip. Capital Reserve Fund

Balance - 07/01/13 45,137.39
Investment income 21.89
Balance - 06/30/14 45,159.28

Sewer Line Ext. Capital Reserve Fund

Balance - 07/01/13868,160.76
Investment income426.15
Balance - 06/30/14868,586.91

Library Building Maintenance Capital Reserve Fund

Balance - 07/01/1336,795.54
Transfer from General Fund 2,000.00
Investment income20.69
Balance - 06/30/1438,816.23

Road Infrastructure Capital Reserve Fund

Balance - 07/01/13 574,546.52
Expenditures:
Bedford Road bridge..... (54,732.44)
McGraw Rd Bridge..... (148,280.90)
Signalization Project..... (31,021.30)
Wire Rd Bridge..... (6,202.62)
Hillside Terrace Drainage..... (96,960.19)
Naticook Lake Drainage (37,634.48)
Misc. Drainage Projects(7,681.25)
Transfer from General Fund 400,000.00
State grants 377,073.37
Investment income 765.37
Balance - 06/30/14 969,872.08

Sewer Infrastructure Capital Reserve Fund

Balance - 07/01/13 769,090.34
Expenditures:
F250 Pick-up Truck.....(24,658.00)
Sludge Pumps (54,530.00)
Loader Tires(7,980.00)
Sewer Line Clearing.....(27,331.76)
Manhole Repairs.....(31,622.50)
Transfer from WWTF 25,000.00
Investment income 430.36
Balance - 06/30/14 648,398.44

Computer Equip. Capital Reserve Fund

Balance - 07/01/1345,954.36
Expenditures:
Server upgrades & Licenses(7,280.50)
Transfer from General Fund35,000.00
Investment income64.75
Balance - 06/30/1473,738.61

Communication Equipment Capital Reserve Fund

Balance - 07/01/1347,259.21
Transfer from General Fund 10,000.00
Investment income34.98
Balance - 06/30/1457,294.19

EXPENDABLE TRUST FUNDS
Fiscal Year Ending June 30, 2014

Salt Shed Capital Reserve Fund

Balance - 07/01/13 20,523.48
Investment income 10.29
 Balance - 06/30/14 20,533.77

Athletic Fields Capital Reserve Fund

Balance - 07/01/13 173,856.12
Investment income 85.97
 Balance - 06/30/14 173,942.09

Daniel Webster Hwy. Capital Reserve Fund

Balance - 07/01/13 282,404.34
 Transfer from General Fund 25,000.00
 Investment income 159.94
 Balance - 06/30/14 307,564.28

Road Improvement Capital Reserve Fund

Balance - 07/01/13 268.19
Investment income (22.66)
 Balance - 06/30/14 245.53

Traffic Signal Pre-Emption Capital Reserve Fund

Balance - 07/01/13 23,772.49
 Expenditures:
 Traffic Light preemption
 repairs (22,813.00)
Investment income 16.08
 Balance - 06/30/14 975.57

Fire Station Improvement Capital Reserve Fund

Balance - 07/01/13 279,696.64
Investment income 138.42
 Balance - 06/30/14 279,835.06

Solid Waste Equipment Capital Reserve Fund

Balance - 07/01/13 156,324.16
 Expenditures:
 John Deere loader (220,000.00)
 Transfer from General Fund 75,000.00
Investment income 193.87
 Balance - 06/30/14 11,518.03

Milfoil Expendable Trust Fund

Balance - 07/01/13 288.69
Investment income 0.19
 Balance - 06/30/14 288.88

Self-Insurance Trust Funds

Balance - 07/01/13 (1,532.53)
 Expenditures:
 Claims paid (26,641.30)
 Claims Reimbursed by Ins. 44,374.02
 Transfer from General Fund 5,000.00
Investment income 57.29
 Balance - 06/30/14 21,257.48

Special Conservation Trust Fund

Balance - 07/01/13 51,704.40
 Expenditures:
 Claims paid (11,059.39)
 Transfer from General Fund 1,344.76
Investment income 54.03
 Balance - 06/30/14 42,043.80

Use Change Tax Conservation Trust Fund

Balance - 07/01/13 1,323,390.68
 Expenditures:
 Trail Work Grater Woods (39,619.33)
Investment income 1,534.06
 Balance - 06/30/14 1,285,305.41

Grand Total

Balance - 07/01/13 6,367,570.68
 Expenditures (1,698,855.84)
 Private grants 44,374.02
 Transfers from General Fund 1,005,344.76
 Intergovernmental Transfers .. 377,073.37
Investment income 5,499.09
 Balance - 06/30/14 6,101,006.08

LONG-TERM DEBT PRINCIPAL & INTEREST PAYMENT SCHEDULES

\$4,725,549.33 1996 Organic Waste Composting Facility Bond - 4.632% Interest			
Year Ending June 30	Principal - April 1	Interest - April 1	Total
2015	351,182.17	16,266.76	367,448.93
	\$ 351,182.17	\$ 16,266.76	\$ 367,448.93

\$558,226.36 Interceptor Improvement Bond - 1.940% Interest			
Year Ending June 30	Principal - January 1	Interest - January 1	Total
2015	55,822.64	7,580.71	63,403.35
2016	55,822.64	6,497.75	62,320.39
2017	55,822.64	5,414.80	61,237.44
2018	55,822.64	4,331.84	60,154.48
2019	55,822.64	3,248.88	59,071.52
2020	55,822.64	2,165.92	57,988.56
2021	55,822.60	1,082.96	56,905.56
	\$390,758.44	\$30,322.86	\$421,081.30

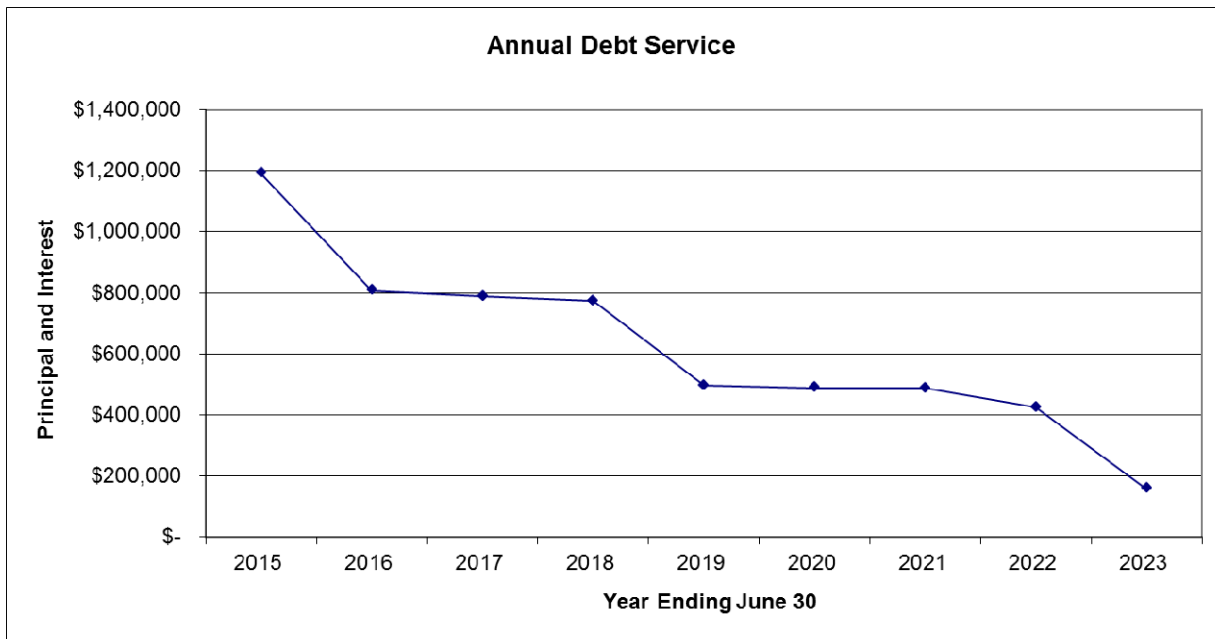
\$2,634,684.18 Dewatering Upgrade Bond - 1.70% Interest			
Year Ending June 30	Principal - February 1	Interest - February 1	Total
2015	263,468.42	35,831.70	299,300.12
2016	263,468.42	31,352.74	294,821.16
2017	263,468.42	26,873.78	290,342.20
2018	263,468.42	22,394.82	285,863.24
2019	263,468.42	17,915.85	281,384.27
2020	263,468.42	13,436.89	276,905.31
2021	263,468.42	8,957.93	272,426.35
2022	263,468.40	4,478.96	267,947.36
	\$2,107,747.34	\$161,242.67	\$2,268,990.01

\$4,075,000 2002 Greens Pond Land Acquisition Bonds - 4.08% Interest				
Year Ending June 30	Principal - August 15	Interest - August 15	Interest - February 15	Total
2015	270,000.00	15,445.50	17,820.00	303,265.50
2016	270,000.00	9,708.00	12,015.00	291,723.00
2017	270,000.00	1,866.00	6,075.00	277,941.00
2018	270,000.00	0.00	0.00	270,000.00
	\$ 1,080,000.00	\$ 27,019.50	\$ 35,910.00	\$ 1,142,929.50

LONG-TERM DEBT PRINCIPAL & INTEREST PAYMENT SCHEDULES

\$1,708,000 2007 Drainage Bond - 4.47% Interest				
Year Ending June 30	Principal August 15	Interest August 15	Interest February 15	Total
2015	105,000.00	27,681.25	25,450.00	158,131.25
2016	110,000.00	25,450.00	22,700.00	158,150.00
2017	115,000.00	22,700.00	19,825.00	157,525.00
2018	120,000.00	19,825.00	16,825.00	156,650.00
2019	125,000.00	16,825.00	13,700.00	155,525.00
2020	130,000.00	13,700.00	10,450.00	154,150.00
2021	140,000.00	10,450.00	7,125.00	157,575.00
2022	145,000.00	7,125.00	3,681.25	155,806.25
2023	155,000.00	3,681.25	0.00	158,681.25
	\$1,145,000.00	\$147,437.50	\$119,756.25	\$1,412,193.75

Total Debt Service			
Year Ending June 30	Principal	Interest	Total
2015	1,045,473.23	146,075.92	1,191,549.15
2016	699,291.06	107,723.49	807,014.55
2017	704,291.06	82,754.58	787,045.64
2018	709,291.06	63,376.66	772,667.72
2019	444,291.06	51,689.73	495,980.79
2020	449,291.06	39,752.81	489,043.87
2021	459,291.02	27,615.89	486,906.91
2022	408,468.40	15,285.21	423,753.61
2023	155,000.00	3,681.25	158,681.25
	\$5,074,687.95	\$537,955.54	\$5,612,643.49

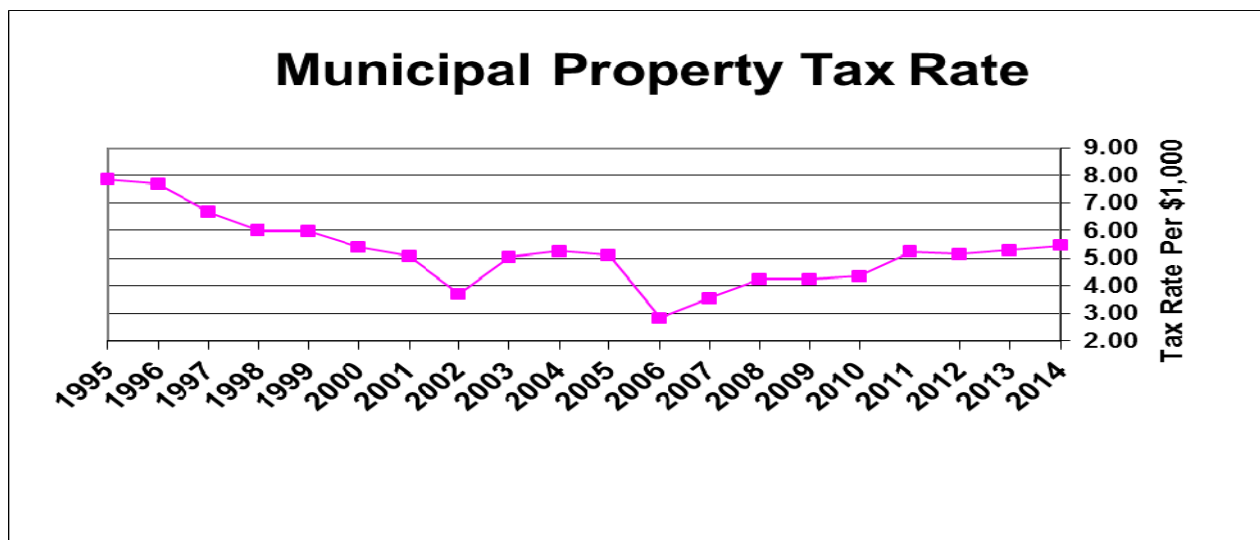


TAX RATE HISTORY

Year	School	Municipal	County	State	Total	Ratio	Equalized
2014	\$15.00	\$5.46	\$1.22	\$2.41	\$24.09	\$0.97	\$23.46
2013	15.09	5.29	1.18	2.35	23.91	1.01	24.17
2012	14.56	5.14	1.10	2.41	23.21	1.00	23.21
2011D	14.53	5.24	1.15	2.51	23.43	1.01	23.76
2010	12.07	4.34	1.02	2.10	19.53	1.14	22.26
2009	11.81	4.23	0.99	2.14	19.17	1.09	20.90
2008	11.50	4.23	1.01	2.20	18.94	1.05	19.91
2007	10.83	3.54	1.00	2.27	17.64	1.00	17.64
2006B	11.31	2.82	1.00	2.33	17.46	0.98	17.02
2005	13.80	5.11	1.23	2.93	23.07	0.81	18.73
2004	12.80	5.26	1.18	3.12	22.36	0.88	19.68
2003B	9.77	5.04	1.21	4.22	20.24	0.95	19.25
2002B	8.94	3.70	1.38	4.49	18.51	0.96	17.70
2001B	9.00	5.07	1.56	5.67	21.30	0.88	18.74
2000 B	8.67	5.40	1.79	5.59	21.45	0.94	20.16
1999 A	8.99	5.99	2.12	7.48	24.58	0.76	18.68
1998	22.82	6.00	2.14	-	30.96	0.87	26.94
1997	22.19	6.68	2.20	-	31.07	0.92	28.58
1996	22.09	7.70	2.37	-	32.16	0.96	30.87
1995 B	21.44	7.87	2.50	-	31.81	0.97	30.86
1994	19.83	8.67	2.39	-	30.89	0.95	29.35
1993 C	18.98	7.44	2.39	-	28.81	0.94	27.08
1992	12.61	4.22	1.61	-	18.44	1.34	24.71
1991	12.71	4.14	1.59	-	18.44	1.23	22.68
1990	11.24	4.15	1.54	-	16.93	1.05	17.78
1989 B	11.46	4.16	1.37	-	16.99	1.00	16.99
1988	27.63	8.61	2.39	-	38.63	0.42	16.22
1987	23.77	7.42	2.99	-	34.18	0.43	14.70
1986	22.92	6.59	2.14	-	31.65	0.47	14.88

A - Reflects new state school tax and education adequacy grants
 B - Reflects property revaluation

C - Reflects general 30% valuation reduction
 D - Reflects on average a general 15% valuation reduction



SUMMARY INVENTORY OF VALUATION (MS-I)

		Assessed Valuation	
		Taxable	Total
Land:	Acres		
Current use	3,043.62	375,350	
Discretionary Preservation	0.07	300	
Residential	8,201.69	913,360,700	
Commercial/industrial	2,700.07	166,742,700	
Total taxable land	13,945.45	1,080,479,050	1,080,479,050
Tax exempt and non-taxable	5,139.94		54,847,100
Buildings:			
Residential		1,301,479,810	
Manufactured housing		7,465,100	
Commercial/industrial		499,296,700	
Discretionary Preservation		5,300	
Total of taxable buildings		1,808,246,910	1,808,246,910
Tax exempt and non-taxable			144,105,590
Public utilities:			
Water		4,274,700	
Gas		11,934,300	
Electric		79,093,200	
Total public utilities		95,302,200	95,302,200
Total valuation before		\$2,984,028,160	\$3,182,980,850
Exemptions:	Number		
Blind	6	90,000	
Elderly	353	33,589,500	
Disabled - veterans	2	628,300	
Disabled - other	57	3,854,200	
School	1	150,000	
Handicapped	3	29,500	
Total exemptions	422	38,341,500	
Net valuation on which municipal, county, and local school tax rates are		2,945,686,660	
Less public utilities		95,302,200	
Net valuation on which state school tax rate is computed		\$2,850,384,460	

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2014

Appropriations

Election and voter registration	\$ 26,216
Property revaluation.....	297,879
Community development.....	453,958
General government building maintenance	200,137
Other general government	2,018,239
Police	5,888,125
Fire and ambulance	5,209,240
Emergency management.....	8,380
Building Inspection.....	335,164
Other public safety	781,387
Public works administration	371,192
Highways and streets.....	2,401,137
Other highways and streets	436,675
Solid waste disposal	1,203,939
Sewage collection and disposal	3,254,705
Health agencies.....	75,300
Welfare administration and direct assistance.....	79,640
Parks and recreation	529,727
Library.....	974,802
Patriotic Purposes.....	36,000
Other culture and recreation.....	230,933
Conservation.....	4,143
Economic Development.....	10,000
Principal - long-term bonds and lease obligations	1,045,473
Interest - long-term bonds and lease obligations	150,556
Interest - tax anticipation notes	1
Land.....	1
Machinery, vehicles and equipment	820,508
Buildings.....	3,155,000
Improvements other than buildings.....	883,500
Transfer to capital projects	0
Transfer to capital reserve funds.....	1,082,300
Transfer to other expendable trust funds	25,000
Total appropriations	\$ 31,989,257

Estimated Revenues

Land Use Change Tax	\$75,000
Timber yield taxes.....	0
Cable television franchise tax.....	341,200
Interest and penalties on delinquent taxes	277,489
Excavation Tax.....	6,275
Motor vehicle permit fees	3,950,000
Building permits	100,000
Other licenses and permits.....	251,974
Federal Grants.....	113,200
State meals and rooms tax distribution	1,228,123
State highway block grant.....	503,572
State water pollution grants	117,298

STATEMENT OF APPROPRIATIONS, ESTIMATED REVENUES AND PROPERTY TAX ASSESSED FOR 2014

Estimated Revenues (continued)

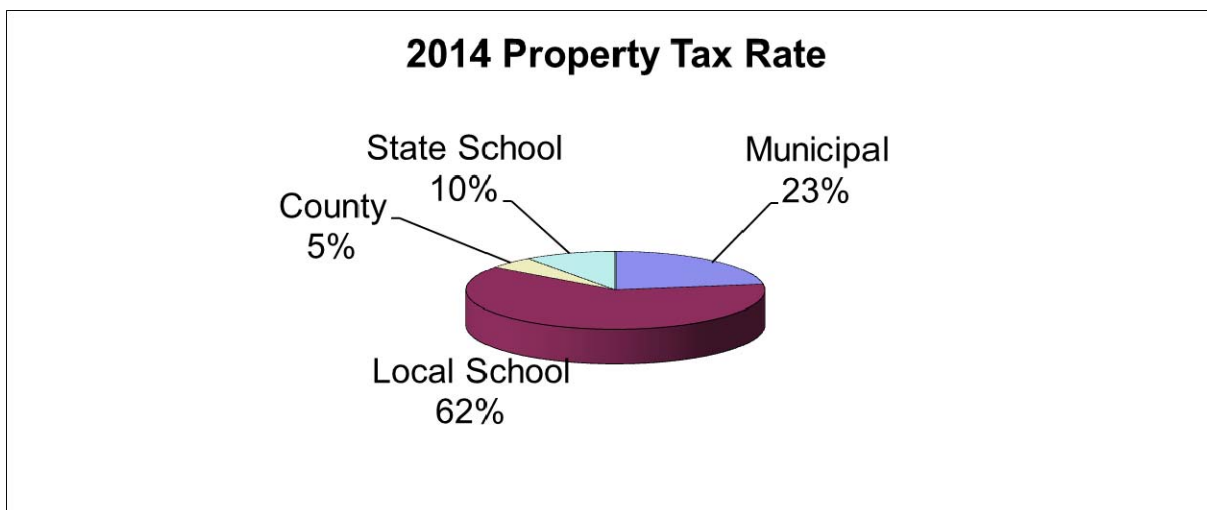
Other state aid.....	\$1,361,538
From Trust and Fiduciary Funds	3,500
Charges for services	5,860,693
Sale of municipal property	5,000
Interest on deposits and investments.....	81,350
Payments in lieu of taxes.....	6,380
Trust funds	2,371,000
Capital Project fund	135,000
Other sources	<u>140,640</u>
Total estimated revenues.....	\$ 16,929,232

Property Tax Assessed

Total appropriations	\$ 31,989,257
Total estimated revenues.....	<u>16,929,232</u>
Net municipal appropriations	15,060,025
Tax overlay	329,797
War service tax credits.....	<u>704,000</u>
Net municipal assessment	16,093,822
Net local school assessment.....	44,172,680
Net county assessment.....	3,594,374
State education assessment	<u>6,871,038</u>
Total municipal, local school and county assessments.....	\$ 70,731,914

<i>Tax Rate Computation</i>	Assessment	Assessed Valuation (\$1,000's)	Tax Rate*
Municipal	16,093,822	2,945,686.660	5.46
Local School	44,172,680	2,945,686.660	15.00
County	3,594,374	2,945,686.660	1.22
State School	6,871,038	2,850,384.460	2.41
Total	\$ 70,731,914		\$24.09

* Tax rate = assessment divided by property valuation



NET ASSESSED VALUATION HISTORY

Year	Net Assessed Valuation	Ratio	Estimated 100% Valuation
2014	\$2,945,686,660	97.00%	\$3,024,318,953
2013	2,929,837,310	101.00%	2,900,829,020
2012	2,808,510,502	100.00%	2,808,510,502
2011 C	2,792,609,009	101.40%	2,754,052,277
2010	3,227,504,854	114.00%	2,831,144,609
2009	3,223,417,530	109.00%	2,957,263,789
2008	3,219,721,756	105.10%	3,063,484,069
2007	3,198,769,863	100.00%	3,198,769,863
2006	3,183,586,101	97.50%	3,265,216,514
2005	2,597,832,640	81.20%	3,199,301,281
2004	2,564,980,115	88.00%	2,914,750,131
2003 B	2,518,345,722	95.10%	2,648,102,757
2002 B	2,277,836,112	95.60%	2,382,673,757
2001 B	1,899,727,513	88.00%	2,158,781,265
2000 B	1,643,048,010	94.00%	1,747,923,415
1999	1,231,725,151	76.00%	1,620,690,988
1998	1,191,204,781	87.00%	1,369,200,898
1997	1,148,689,607	92.00%	1,248,575,660
1996	1,094,869,695	96.00%	1,140,489,266
1995 B	1,071,829,370	97.00%	1,104,978,732
1994	1,116,283,912	95.00%	1,175,035,697
1993 A	1,140,969,487	94.00%	1,213,797,327
1992	1,634,805,805	134.00%	1,220,004,332
1991	1,631,537,851	123.00%	1,326,453,537
1990	1,623,054,803	105.00%	1,545,766,479
1989 B	1,609,532,654	100.00%	1,609,532,654
1988	628,790,284	42.00%	1,497,119,724
1987	590,884,826	43.00%	1,374,150,758
1986	536,460,879	47.00%	1,141,406,126
1985	476,434,301	58.00%	821,438,450
1984	433,028,396	69.00%	627,577,386
1983	403,180,435	73.00%	552,301,966
1982	388,767,938	77.00%	504,893,426
1981	363,434,663	81.00%	448,684,769
1980	359,864,537	87.00%	413,637,399

A - Reflects general 30% valuation reduction

B - Reflects property revaluation

C - Reflects general 15% valuation reduction

TAX COLLECTOR'S REPORT (MS-61)

MS-61

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TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2014

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR 2014	PRIOR LEVIES		
			2013	2012	2011+
Property Taxes	#3110	\$ 0.00	\$ 5,415,342.47	\$ 251.59	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 167.67	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 0.00	\$ 921.03	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 84,686.98	\$ 11,104.16	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		(\$ 75,024.08)			
This Year's New Credits		(\$ 204,849.26)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 34,867,031.00	\$ 35,656,772.23
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 40,000.00	\$ 77,084.00
Timber Yield Taxes	#3185	\$ 650.00	\$ 8,741.82
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 330.00
Utility Charges	#3189	\$ 584,248.18	\$ 826,389.07
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 190,056.12	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 71.84	\$ 114,477.07	\$ 1,179.95	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 35,402,183.80	\$ 42,184,912.34	\$ 12,535.70	\$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

07/01/2014 04:06 PM

Page 1 of 3

MS-61
Rev. 08/09

TAX COLLECTOR'S REPORT (MS-61)

MS-61

Printed From Archives

TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2014

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2014	2013	2012	2011+
Property Taxes	\$ 30,437,337.23	\$ 40,288,949.29	\$ 251.59	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 40,000.00	\$ 77,084.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 9,662.85	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 71.84	\$ 114,477.07	\$ 1,179.95	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 330.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 506,043.28	\$ 888,150.06	\$ 7,673.99	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 780,178.08	\$ 3,430.17	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	(\$ 13,557.00)			

ABATEMENTS MADE

Property Taxes	\$ 91,974.42	\$ 16,532.35	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 167.67	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 209.00	\$ 276.02	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 4,337,719.35	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 650.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 77,995.90	\$ 9,104.95	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	(\$ 76,260.22)	XXXXXX	XXXXXX	XXXXXX
TOTAL CREDITS	\$ 35,402,183.80	\$ 42,184,912.34	\$ 12,535.70	\$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.

(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

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Page 2 of 3

MS-61
Rev. 08/09

TAX COLLECTOR'S REPORT (MS-61)

MS-61

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TAX COLLECTOR'S REPORT

For the Municipality of MERRIMACK Year Ending 06/30/2014

DEBITS

UNREDEEMED & EXECUTED LIENS	2014	PRIOR LEVIES		
		2013	2012	2011+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 635,642.00	\$ 572,185.78
Liens Executed During FY	\$ 0.00	\$ 831,907.37	\$ 3,982.75	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 5,747.24	\$ 63,229.73	\$ 99,504.92
TOTAL LIEN DEBITS	\$ 0.00	\$ 837,654.61	\$ 702,854.48	\$ 671,690.70

CREDITS

REMITTED TO TREASURER		2014	PRIOR LEVIES		
			2013	2012	2011+
Redemptions		\$ 0.00	\$ 202,086.66	\$ 351,956.44	\$ 281,309.38
Interest & Costs Collected	#3190	\$ 0.00	\$ 5,747.24	\$ 63,229.73	\$ 99,504.92
Abatements of Unredeemed Liens		\$ 0.00	\$ 453.99	\$ 8,025.75	\$ 3,698.88
Liens Deeded to Municipality		\$ 0.00	\$ 23,108.74	\$ 22,394.20	\$ 22,457.78
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 606,257.98	\$ 257,248.36	\$ 264,719.74
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 837,654.61	\$ 702,854.48	\$ 671,690.70

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? _____

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

TAX COLLECTOR'S SIGNATURE

Diane Trippett
Diane Trippett

DATE

6/30/14

TOWN CLERK REPORT
Fiscal Year Ending June 30, 2014

Due Interware	\$9,360.10
In Lieu of Taxes.....	\$3,206.00
Local Boat Registration Fees.....	\$5,296.23
Auto Registrations.....	\$4,272,949.00
Title Applications.....	\$10,469.00
Town Dog License Fees	\$24,917.50
State Dog License Fees.....	\$10,833.00
Town Marriage License Fees	\$791.00
State Marriage License Fees	\$4,294.00
Boat Agent Fees	\$2,758.00
Municipal Agent Fees	\$94,464.00
Vitals Certified Copies - Town Fees.....	\$9,285.00
Vitals Certified Copies 1st Copy - State Fees	\$4,748.00
Vitals Certified Copies 2nd copy - State Fees	\$5,177.00
Mail-In Program Fees.....	\$31,356.00
Miscellaneous	\$4,128.86
UCC Filings.....	\$6,165.00
Civil Forfeitures.....	\$11,277.50
Cash Over & Short.....	\$514.43
Road Improvement	\$122,365.00
Total	\$4,634,354.62
Total Remitted to Treasurer	\$4,634,352.62

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

TREASURER'S REPORT
Fiscal Year Ending June 30, 2014

POOLED CASH ACCOUNT

Balance - July 1, 2013 **\$ 37,932,138.66**

Receipts

General Government	323,503.85
Fire Protection Area	88,725.00
Cable Television	346,466.58
Assessing	582.00
Fire and Ambulance	598,914.86
Police	357,138.39
Highway, PW Admin, Building/Grounds	19,001.00
Solid Waste Disposal	132,604.65
Wastewater Treatment	3,102,568.53
Parks and Recreation	177,786.50
Community Development	54,574.85
Code Enforcement	167,908.25
Town Clerk/Tax Collector	78,127,635.97
Welfare	6,377.06
Interest on pooled deposits and investments	37,705.09
Bond proceeds	362,858.65
Federal and state aid	1,821,938.62
Private grants	53,999.24
Trust fund reimbursements	1,836,599.41
Other expense reimbursements	324,170.22
Total receipts	87,941,058.72

Total cash available 125,873,197.38

Less orders paid 85,283,086.05

Balance - June 30, 2014 **\$ 40,590,111.33**

The cash in each fund is pooled for investment purposes. Interest earned on pooled deposits and investments is allocated to each fund on the basis of its relative average monthly equity in the pooled account. Fund equities in pooled cash at June 30, 2014 and interest earned by each fund during the year then ended are as follows:

<u>Fund</u>	<u>Interest</u>	<u>Equity</u>
General Fund	33,045.10	37,132,985.17
Sewer Fund	2,210.84	1,464,695.63
CATV Fund	749.75	583,898.77
Fire Protection Area Fund	79.83	54,223.57
Special Conservation Fund	54.03	40,699.04
80 Acres Conservation Fund	0.00	0.00
Use Change Tax Conservation Fund	1,534.06	1,286,650.17
Heritage Fund	31.48	26,958.98
	\$ 37,705.09	\$ 40,590,111.33

TRUSTEES OF TRUST FUNDS MS-9 REPORT

Capital Reserve Funds and Independently Invested Funds for period ending June 30, 2014

There are three Trustees of Trust Funds who manage funds held on behalf of the Town, School District and Village District for long term future use. There are two categories, expendable capital reserve funds for such things as land acquisition, road work and roof replacement, and permanent funds held for cemetery perpetual care and bequests to the library or some other purpose. Each category is managed under various NH statutes and the Town's Investment policy developed by the Trustees. The statutes and the investment policy are available on the Trustees pages of the Town web site. The following reports are also submitted annually to the State and to the Town's auditors.

Submitted by,
Trustees John Balcom, Chris Christensen and William Wilkes

School District Funds		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created**	Cash Gains or Losses	With- draws	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
2007	School Asbestos Fund	48,776.94	2,373.02	(38.51)	-	51,111.45	1,466.92	7.64	(2,373.02)	(898.46)	50,212.99
2003	Remedial Reading And Math	85,170.39	4,143.57	(67.23)	-	89,246.73	3,979.89	13.33	(4,143.57)	(150.35)	89,096.38
2001	Special Education	465,866.75	22,664.60	(367.76)	-	488,163.59	31,090.23	72.93	(22,664.60)	8,498.56	496,662.14
1997	Muni Sewer/Thort Ferry School	11,121.73	-	(8.78)	(11,112.95)	0.00	459.99	10.38	(470.37)	(0.00)	0.00
1995	School Building Construction	12,604.10	-	(9.95)	(12,594.15)	0.00	452.84	11.76	(464.60)	(0.00)	(0.00)
1992	School Roof	(2,812.72)	(136.84)	2.22	-	(2,947.34)	6,239.28	(0.44)	136.84	6,375.68	3,428.34
1992	School Repaving	(1,154.23)	(56.15)	0.91	-	(1,209.47)	2,470.60	(0.18)	56.15	2,526.57	1,317.10
2004	School District Repair Fund	56,041.34	73,488.81	(44.24)	-	129,485.91	2,633.32	(34.30)	(6,011.81)	(3,412.78)	126,073.12
2004	Masticola Renovations	40,931.58	-	(32.31)	(40,899.27)	(0.00)	2,072.77	38.19	(2,110.96)	0.00	0.00
	TOTALS	716,545.88	102,477.00	(7,111.53)	(64,606.37)	753,850.86	50,865.84	119.31	(38,045.93)	12,939.22	766,790.08

** Transfer on 05/23/2014 from Interest to Principal to cover purchase of securities.

** Transfer on 05/23/2014 from Interest to Principal to cover purchase of securities.

Scholarships		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses*	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
2005	Greenleaf Scholarship	13,535.77	-	81.26	-	13,617.03	1,364.49	378.47	(400.00)	1,342.96	14,959.99
2007	Tim Gibson Mem. Scholarship	108,907.63	5,000.00	697.45	-	114,605.08	11,643.78	3,176.36	(3,000.00)	11,820.14	126,425.22
2004	Watson Scholarship Fund	12,810.58	5,000.00	87.02	-	17,897.60	799.89	395.81	(5,963.00)	(4,767.30)	13,130.30
		135,253.98	10,000.00	865.73	-	146,119.71	13,808.16	3,950.64	(9,363.00)	8,395.80	149,134.23

Merrimack Village District		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses	With- draws	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
2005	WD Equip & Facility Fund	2,142,282.16	-	(4,789.75)	-	2,137,492.41	45,556.22	8,535.06	-	54,091.28	2,191,583.69
2005	WD Land Acquisition	960,641.00	-	(2,147.82)	-	958,493.18	40,582.52	3,827.00	-	44,409.52	1,002,902.70
2010	WD System Development Fund	364,738.00	33,728.00	(852.72)	-	397,613.28	549.27	1,471.19	-	2,020.46	399,633.74
	TOTALS	3,467,661.16	33,728.00	(7,790.29)	-	3,493,598.87	86,688.01	13,833.25	-	100,521.26	3,594,120.13

TRUSTEES OF TRUST FUNDS MS-9 REPORT

Capital Reserve Funds and Independently Invested Funds for period ending June 30, 2014

Town Funds		PRINCIPAL					INCOME				
Date of Creation	Name of Trust Fund	Balance Beginning of Year	New Funds Created	Cash Gains or Losses*	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	Grand Total Principal & Income
1989	Land Bank	397,658.54	-	(644.78)	-	397,013.76	14,998.61	850.50	-	14,998.61	412,862.88
1987	Property/Casualty Insurance**	59,967.51	795.77	(97.23)	(60,666.05)	(0.00)	3,005.15	136.12	(795.77)	3,005.15	2,345.50
1987	Liability Insurance	34,684.88	-	(56.24)	(17,466.07)	17,162.57	1,319.14	74.64	-	1,319.14	18,556.35
1986	Property Revaluation Fund	21,607.04	15,000.00	(35.03)	-	36,572.01	166.17	63.56	-	166.17	36,801.73
1976/1982	Ambulance Fund	294,362.48	12,000.00	(477.29)	-	305,885.19	9,426.65	643.45	-	9,426.65	315,955.29
1986	Highway Equipment Fund	428,857.05	300,000.00	(695.36)	(527,051.26)	201,110.43	15,152.31	1,333.33	-	15,152.31	217,596.06
2000	DW Hwy Improvement	253,280.45	25,000.00	(410.68)	-	277,869.77	29,123.89	570.62	-	29,123.89	307,564.28
2008	Fire Station Improvement	267,529.38	-	(433.78)	-	267,095.60	12,167.28	572.19	-	12,167.28	279,835.06
2001	Road Improvement***	(40,429.57)	40,364.02	65.55	-	0.00	40,697.76	(88.21)	(40,364.02)	40,697.76	245.53
2000	Athletic Fields	166,173.30	-	(269.44)	-	165,903.86	7,682.82	355.41	-	7,682.82	173,942.09
2000	Salt Shed	19,889.32	-	(32.25)	-	19,857.07	634.16	42.54	-	634.16	20,533.77
1999	Playground Equipment	42,320.60	-	(68.62)	-	42,251.98	2,816.79	90.51	-	2,816.79	45,159.28
1999	Computer Equipment	44,665.64	35,000.00	(72.42)	(8,980.50)	70,612.72	2,988.72	137.18	-	2,988.72	73,738.61
2008	Road Infrastructure	585,416.69	400,000.00	(949.22)	-	984,467.47	44,929.70	1,714.59	-	44,929.70	1,031,111.76
2008	Sewer Infrastructure	738,899.23	25,000.00	(1,198.08)	(146,122.26)	616,578.89	30,191.11	1,628.44	-	30,191.11	648,398.44
2008	Library Building Maintenance	35,533.32	2,000.00	(57.61)	-	37,475.71	1,262.22	78.31	-	1,262.22	38,816.23
1994	Sewer Extension Fund	823,732.25	-	(1,335.63)	-	822,396.62	44,428.51	1,761.78	-	44,428.51	868,586.91
2003	Emergency Traffic Signal	24,855.88	-	(40.30)	(24,548.00)	267.58	651.61	56.38	-	651.61	975.57
1978	Communications Equip Fund	45,274.90	10,000.00	(73.41)	-	55,201.49	1,984.31	108.40	-	1,984.31	57,294.19
2005	Solid Waste Fund	151,259.76	75,000.00	(245.26)	(220,000.00)	6,014.50	5,064.40	439.12	-	5,064.40	11,518.03
2006	Milfoil Exp. Trust Fund	72.42	-	(0.12)	-	72.30	216.24	0.15	-	216.24	288.69
1972	Fire Equipment Fund	573,301.13	100,000.00	(929.57)	(432,654.00)	239,717.56	27,076.30	1,398.61	-	27,076.30	268,192.47
		4,968,912.20	1,040,159.79	(8,056.77)	(1,437,488.14)	4,563,527.08	295,983.83	11,967.60	(41,159.79)	266,791.64	4,830,318.72

* Capital Gain or Losses reflects maturity of bonds bought at a premium and does not reflect the balancing effect of accrued income.
** Transfer on 06/25/14 in the Casualty Insurance Fund was taken fully from principal. Transfer of \$795.77 to principal on 06/25/14 is to pull part of the funds from income and to cover the principal overdraft caused by the Withdrawal.
*** Transfer on 06/19/2013 was taken fully from principal. Transfer of \$40,364.02 to principal on 03/28/2014 is to correct original distribution to pull part of the funds from income (and to resolve principal overdraft).

* Capital Gain or Losses reflects maturity of bonds bought at a premium and does not reflect the balancing effect of accrued income.

** Transfer on 06/25/14 in the Casualty Insurance Fund was taken fully from principal. Transfer of \$795.77 to principal on 06/25/14 is to pull part of the funds from income and to cover the principal overdraft caused by the Withdrawal.

*** Transfer on 06/19/2013 was taken fully from principal. Transfer of \$40,364.02 to principal on 03/28/2014 is to correct original distribution to pull part of the funds from income (and to resolve principal overdraft).

TRUSTEES OF TRUST FUNDS MS-9 AND MS-10 REPORTS

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2014

FUND A MS-9				PRINCIPAL				INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year		
1952	FUND A											
1900	Perpetual Care	CEMETERY	48.182	235,281.03	1,775.85	237,056.88	277,021.51	32,810.89	7,964.05	301,868.35	538,925.23	
1917/26/54	Patterson, Lawrence & Carroll	LIBRARY	3.109	15,254.38	114.59	15,368.97	14,507.79	2,117.14	1,873.63	14,751.30	30,120.27	
1854/1921	Gage & Lawrence	SCHOOL	33.9717	166,684.61	1,252.10	167,936.71	208,012.74	23,133.98	10,000.00	221,146.72	389,083.43	
1951	George Carroll	FIRE DEPT.	14.7135	72,193.02	542.30	72,735.32	90,092.71	10,019.60	-	100,112.31	172,847.63	
1958	Shedd-Harris	FIRE DEPT.	0.0238	116.88	0.88	117.76	145.86	16.22	-	162.08	279.84	
	TOTALS FUND A		100.00	489,529.92	3,685.72	493,215.64	589,780.61	68,097.83	19,837.68	638,040.76	1,131,256.40	

FUND B MS-9				PRINCIPAL				INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Cash Gains/Losses	Balance End of Year	
1956+	Cemetery	PERPETUAL CARE	68.07	40,664.18	877.55	41,541.73	15,750.13	2,836.70	3,028.22	2,728.94	18,287.55	59,829.28
1964	Lawrence	LIBRARY	29.01	17,328.56	373.96	17,702.52	6,702.93	1,208.85	1,241.85	1,162.90	7,832.83	25,535.35
1960	Stockley	SCHOOL	2.92	1,742.55	37.61	1,780.16	803.21	121.57	-	116.94	1,041.72	2,821.88
	TOTALS FUND B		100.00	59,735.29	1,289.12	61,024.41	23,256.27	4,167.12	4,270.07	4,008.78	27,162.10	88,186.51

FUND C MS-9				PRINCIPAL				INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/Losses	With-Drawals	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year	
1965	Harry Watkins	SCHOOL	100.00	782,156.40	-	-	784,991.57	362,212.13	52,267.72	50,000.00	364,479.85	1,149,471.42
	TOTAL FUND C		100.00	782,156.40	-	-	784,991.57	362,212.13	52,267.72	50,000.00	364,479.85	1,149,471.42

FUND D MS-9				PRINCIPAL				INCOME				Grand Total Principal & Income
Creation Date	Name of Trust Fund	Purpose	%	Balance Beginning of Year	Cash Gains/Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended During Year	Balance End of Year		
1945	Harry Watkins	Prize Speaking Fund	2.90	7,254.25	672.41	7,926.65	5,458.46	432.60	-	5,891.07	13,817.72	
1945	Harry Watkins	Prize Spelling Fund	2.88	7,188.27	666.29	7,854.57	5,063.82	428.67	345.00	5,147.49	13,002.06	
1969	Everett Parker	General Maint. Cemetery	1.10	2,755.80	255.44	3,011.24	2,073.61	164.34	-	2,237.95	5,249.19	
1970	Griffin Fence Fund (Reed Cemetery)	Maintenance of Fence	2.18	5,440.38	504.28	5,944.66	4,093.62	324.43	-	4,418.06	10,362.72	
1970	Griffin Lot Care	Perpetual Care	0.20	496.20	45.99	542.19	373.37	29.59	-	402.96	945.15	
1950	Masticola Fund	School	20.15	50,322.11	4,664.45	54,986.56	37,864.92	3,000.94	-	40,865.86	95,852.42	
1965	Watkins Town Forest	School and Town		0.00	-	0.00	0.00	-	-	0.00	0.00	
1965	Watkins Forest Income	School	70.09	175,086.05	16,229.04	191,315.09	82,439.53	10,441.18	-	92,880.71	284,195.80	
1925	Shedd-Harris Fund	Fire Prevention	0.50	1,255.31	116.36	1,371.67	944.56	74.86	-	1,019.42	2,391.09	
	TOTALS FUND D		100.00	249,798.41	23,154.26	272,952.67	138,311.91	14,996.62	345.00	152,863.53	425,816.20	
1925	Shedd-Harris Fund (Mutual Funds)	Fire Prevention		179,582.08	9,977.00	189,559.08	116,388.56	11,125.56	-	127,514.12	317,073.20	
	TOTAL FUND D & SHEDD-HARRIS			429,380.49	33,131.26	462,511.75	254,700.47	26,022.18	345.00	280,377.65	742,889.40	

TRUSTEES OF TRUST FUNDS MS-9 AND MS-10 REPORTS

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2014

FUND A MS-10		PRINCIPAL						INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Reallocation	Balance End of Year
	Ameriprise	2,523.58	-	-	-	3685.72	6,209.30	233,207.96	19.50	152,848.33	68,078.33	148,457.46
600.00	Allac, Inc.	-	-	-	-	-	-	27,322.00	876.00	-	(876.00)	27,322.00
850.00	American Electric Power	13,004.02	-	-	-	-	13,004.02	-	1,691.50	-	(1,691.50)	-
2,500.00	Aqua America, Inc.	38,356.00	-	-	-	-	38,356.00	-	1,520.00	-	(1,520.00)	-
5,114.08	Berwyn Income	65,039.95	-	3,685.72	-	(3,685.72)	65,039.95	-	2,596.93	-	(2,596.93)	-
1,200.00	Centerpoint Energy	9,525.69	-	-	-	-	9,525.69	-	1,068.00	-	(1,068.00)	-
1,200.00	Chevron Texaco, Inc.	13,049.50	-	-	-	-	13,049.50	14,498.00	4,884.00	-	(4,884.00)	14,498.00
3,027.00	Dominion Resources	15,907.71	-	-	-	-	15,907.71	36,945.74	7,037.78	-	(7,037.78)	36,945.74
1,500.00	Dupont deNemours Co.	20,786.86	-	-	-	-	20,786.86	-	2,700.00	-	(2,700.00)	-
2,000.00	Duke Energy Company	11,367.37	-	-	-	-	11,367.37	65,486.70	6,240.00	-	(6,240.00)	65,486.70
2,000.00	Enterprise Products Partners	-	-	-	-	-	-	46,662.76	5,560.00	-	(5,560.00)	46,662.76
200.00	Equity Residential REIT	-	-	-	-	-	-	-	100.00	(11,685.10)	(100.00)	11,685.10
3,950.00	General Electric Corp.	72,562.50	-	-	-	-	72,562.50	47,112.00	3,239.00	-	(3,239.00)	47,112.00
1,600.00	Hershey Foods Corp.	14,775.69	-	-	-	-	14,775.69	-	3,104.00	-	(3,104.00)	-
200.00	Integrus Energy Group	-	-	-	-	-	-	-	136.00	(11,460.80)	(136.00)	11,460.80
2,800.00	Kellogg Company	7,362.08	-	-	-	-	7,362.08	-	5,152.00	-	(5,152.00)	-
250.00	Microsoft Corp.	-	-	-	-	-	-	-	-	(9,915.50)	-	9,915.50
3,364.00	Pfizer	-	-	-	-	-	-	28,382.00	3,364.00	-	(3,364.00)	28,382.00
300.00	Polash Corp.	-	-	-	-	-	-	-	78.75	(10,049.97)	(78.75)	10,049.97
974.00	Raytheon Company	60,006.08	-	-	-	-	60,006.08	-	2,196.37	-	(2,196.37)	-
1,400.00	Southern Co.	25,150.58	-	-	-	-	25,150.58	11,596.00	2,866.50	-	(2,866.50)	11,596.00
7,239.38	TCW Total Return Fund	-	-	-	-	-	-	-	1,426.16	(75,006.00)	(1,426.16)	75,006.00
150.00	United Parcel Service	12,947.70	-	-	-	-	12,947.70	-	387.00	-	(387.00)	-
3,320.00	Verizon	81,332.05	-	-	-	-	81,332.05	-	6,988.60	-	(6,988.60)	-
1,600.00	Wal-Mart Stores, Inc.	-	-	-	-	-	-	78,567.45	3,040.00	-	(3,040.00)	78,567.45
650.00	Wells Fargo & Co.	13,125.28	-	-	-	-	13,125.28	-	617.50	(14,893.28)	(617.50)	14,893.28
1,373.00	Weyerhaeuser Company	12,707.28	-	-	-	-	12,707.28	-	1,208.24	-	(1,208.24)	-
	TOTALS FUND A	489,529.92	-	3,685.72	-	-	493,215.64	589,780.61	68,097.83	19,837.68	0.00	638,040.76

FUND B MS-10		PRINCIPAL					INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year
	Ameriprise	6,212.54	-	-	-	6,212.54	4,817.96	0.04	1,241.85	365.29	3,941.44
100.00	Abbvie, Inc.	-	-	-	-	-	5,116.80	-	-	-	5,116.80
100.00	Altria Group, Inc.	-	-	-	-	-	2,572.68	-	-	-	2,572.68
500.00	American Electric Power Co.	8,409.22	-	-	-	8,409.22	-	250.00	-	(250.00)	-
0.00	Duke Energy Corp.	-	-	-	-	-	-	-	-	-	-
100.00	General Electric Corp.	-	-	-	-	-	2,591.75	-	-	-	2,591.75
100.00	Glaxo Smith Kline PLC	-	-	-	-	-	5,394.75	-	-	-	5,394.75
100.00	Kinder Morgan Energy	7,990.00	-	-	-	7,990.00	-	-	-	-	-
100.00	McDonald's Corp.	-	-	-	-	-	7,544.68	81.00	-	(81.00)	7,544.68

TRUSTEES OF TRUST FUNDS MS-9 AND MS-10 REPORTS

Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2014

FUND B MS-10 continued		PRINCIPAL					INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year
1,425.00	People's United Financial	18,412.65	-	-	-	18,412.65	-	-	-	-	-
1,905.15	TCW Total Return Fund	20,000.00	-	-	-	20,000.00	-	34.29	-	(34.29)	-
0.00	XCEL Energy, Inc.	(0.00)	-	-	-	(0.00)	-	-	-	-	-
	TOTALS FUND B	61,024.41	-	-	-	61,024.41	28,038.62	365.33	1,241.85	0.00	27,162.10

FUND C MS-10		PRINCIPAL					INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Buys	Cash Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	Balance End of Year
	Ameriprise	131,428.10	-	-	67,483.20	2,835.17	66,780.07	308,145.62	27.00	279,699.62	80,713.72
1,500.00	American Electric Co.	39,061.34	-	-	-	-	39,061.34	-	2,235.00	-	-
5,071.00	AT&T	31,982.21	-	-	-	-	31,982.21	-	9,979.22	-	-
3,933.91	Benwin Income	50,039.95	-	2,835.17	-	(2,835.17)	50,039.95	-	1,997.63	-	-
2,000.49	Duke Energy Corp.	83,957.21	-	-	-	-	83,957.21	-	6,241.52	-	-
6,000.00	General Electric	9,681.65	-	-	-	-	9,681.65	-	4,920.00	-	-
1,000.00	IBM	14,425.05	-	-	-	-	14,425.05	10,559.29	3,418.00	(50,153.44)	60,712.73
1,800.00	IShares High Dividend	-	-	-	-	-	-	-	3,687.35	(119,071.40)	119,071.40
250.00	IShares Preferred Dividend	-	-	-	-	-	-	-	141.94	(9,750.98)	9,750.98
700.00	IShares Select Dividend	-	-	-	-	-	-	-	416.43	(50,723.80)	50,723.80
1,215.00	NextEra Energy	97,829.78	-	-	-	-	97,829.78	-	3,365.56	-	-
1,000.00	NISource	23,614.00	-	-	-	-	23,614.00	-	1,000.00	-	-
2,700.00	Pfizer, Inc.	40,974.00	-	-	-	-	40,974.00	30,450.00	2,700.00	-	30,450.00
1,750.00	Procter & Gamble	123,332.88	-	-	-	-	123,332.88	13,057.22	4,284.19	-	13,057.22
1,000.00	Royal Dutch Shell	-	67,483.20	-	-	-	67,483.20	-	2,740.00	-	-
300.00	J. M. Smucker Co.	14,302.47	-	-	-	-	14,302.47	-	696.00	-	-
8,975.61	TCW Total Return Bond	92,006.00	-	-	-	-	92,006.00	-	3,047.24	-	-
400.00	UPS	27,968.00	-	-	-	-	27,968.00	-	1,032.00	-	-
129.00	Whirlpool Corp.	1,553.76	-	-	-	-	1,553.76	-	338.64	-	-
	TOTALS FUND C	782,156.40	67,483.20	2,835.17	67,483.20	-	784,991.57	362,212.13	52,267.72	50,000.00	364,479.85

FUND D MS-10		PRINCIPAL					INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Purchases	Cash Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	Balance End of Year
	Ameriprise	96,329.48	40,179.34	-	55,895.31	-	80,613.51	73,065.85	17.38	345.00	87,617.47
1,500.00	Aqua America, Inc.	27,059.00	-	-	-	-	27,059.00	-	912.00	-	-
1,500.00	AT&T	14,349.99	-	-	-	-	14,349.99	-	2,730.00	-	-
500.00	Chevron Texaco, Inc.	-	-	-	-	-	-	18,207.11	2,035.00	-	18,207.11
1,600.00	Coca Cola Co.	18,625.11	-	-	-	-	18,625.11	-	1,832.00	-	-

TRUSTEES OF TRUST FUNDS MS-9 AND MS-10 REPORTS
Capital Reserve Funds and Common Trust Fund Investments for period ending June 30, 2014

FUND D MS-10 continued		PRINCIPAL						INCOME				
# Shares / Units	Description of Investment	Balance Beginning of Year	Purchases	Cash Capital Gains	Proceeds from Sale	Gains or Losses	Balance End of Year	Balance Beginning of Year	Income During Year	Expended during Year	End of Year Reallocation	Balance End of Year
1,000.00	Colgate Palmolive Co.	25,164.00	-	-	-	-	25,164.00	-	1,380.00	-	(1,380.00)	-
1,000.00	Ford Motor Company	-	15,005.91	-	-	-	15,005.91	-	125.00	-	(125.00)	-
500.00	Home Depot, Inc.	-	-	-	-	-	-	26,794.95	860.00	-	(860.00)	26,794.95
450.00	Minnesota Mining Mfg.	15,092.83	-	-	20,265.56	16,492.48	11,319.75	-	1,659.75	-	(1,659.75)	-
500.00	Nextera Energy, Inc.	-	-	-	-	-	-	20,244.00	1,385.00	-	(1,385.00)	20,244.00
250.00	Pepsico, Inc.	26,504.00	-	-	19,913.78	6,661.78	13,252.00	-	873.13	-	(873.13)	-
700.00	Sysco Corp.	25,099.00	-	-	-	-	25,099.00	-	798.00	-	(798.00)	-
900.00	Toronto Dominion Bank	-	40,889.40	-	-	-	40,889.40	-	289.36	-	(289.36)	-
	Watkins Town Forest	1,575.00	-	-	-	-	1,575.00	-	-	-	-	-
	TOTAL FUND D	249,798.41	94,074.65	-	96,074.65	23,154.26	272,952.67	138,311.91	14,896.62	345.00	0.00	152,863.53
13,190.55	Shedd Harris Fund	179,582.08	-	9,977.00	-	-	189,559.08	116,388.56	11,125.56	-	-	127,514.12
TOTAL FUND D & SHEDD-HARRIS		429,380.49	94,074.65	9,977.00	96,074.65	23,154.26	462,511.75	254,700.47	26,022.18	345.00	0.00	280,377.65

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds - Town for period ending June 30, 2014

# Shares	How Invested	PRINCIPAL						INCOME			Grand Total Principal & Income	PRINCIPAL ONLY			
		Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year		Balance End of Year	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
125,000	FIDELITY INST MONEY MARKET TREASURY ONLY (FUND #680)	490,855.43	172,671.65	0.00	0.00	0.00	663,527.08	295,983.83	132.14	0.00	266,791.64	930,318.72	490,855.43	0.00	663,527.08
125,000	APPLE BANK CERTIFICATE OF DEPOSIT DATED 05/08/2013, 4% 05/08/2015	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	200.00	0.00	0.00	50,000.00	49,759.50	8.50	50,008.50
125,000	BANNER BANK WALLA WALLA CD 02/14/2014 .15% DATED 02/14/2014, 15% 06/16/2014	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	125.34	0.00	0.00	0.00	0.00	0.00	0.00
125,000	BMW BANK NORTH AMERICA CERTIFICATE OF DEPOSIT DATED 01/11/2013, 85% 07/13/2015	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	2,125.00	0.00	0.00	250,000.00	250,422.50	877.50	250,877.50
125,000	CARDINAL BANK NA CERTIFICATE OF DEPOSIT DATED 01/30/2013, 25% 07/30/2013	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	52.23	0.00	0.00	0.00	124,977.50	0.00	0.00
125,000	CEDAR RAPIDS BK & TR CERTIFICATE OF DEPOSIT DATED 07/26/2013, 25% 07/25/2014	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	286.80	0.00	0.00	125,000.00	0.00	(2.50)	124,997.50
0	CITIBANK NA CERTIFICATE OF DEPOSIT DATED 06/26/2013, 25% 12/26/2013	150,000.00	0.00	0.00	150,000.00	0.00	0.00	0.00	188.01	0.00	0.00	0.00	149,977.50	0.00	0.00
250,000	COMENITY CAPITAL BANK CD DTD 11/25/2013 7% 11/25/2015	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	508.21	0.00	0.00	125,000.00	0.00	137.50	125,137.50
250,000	ENERBANK USA CERTIFICATE OF DEPOSIT DATED 03/05/2013, 5% 03/04/2016	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	624.98	0.00	0.00	125,000.00	124,296.25	362.50	125,362.50
250,000	FIRST MERCHANTS BANK NA CD DTD 04/30/2014, 9% 04/28/2017	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(307.50)	124,692.50
125,000	FIRST NATIONAL BK WI CERTIFICATE OF DEPOSIT DATED 02/27/2013, 5% 02/26/2016	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	624.99	0.00	0.00	125,000.00	124,326.25	366.25	125,366.25
100,000	FIRST NIAGARA BANK NY CD DATED 02/14/2014, 2% 05/14/2014	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	121.91	0.00	0.00	0.00	0.00	0.00	0.00
250,000	GE CAPITAL BANK CERTIFICATE OF DEPOSIT DATED 05/03/2013, 7% 05/03/2016	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,750.00	0.00	0.00	250,000.00	247,567.50	(540.00)	249,460.00
250,000	GEORGIA BANK & TRUST CERTIFICATE OF DEPOSIT DATED 01/25/2013, 4% 01/26/2015	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	999.98	0.00	0.00	250,000.00	249,820.00	380.00	250,380.00
250,000	GOLDMAN SACHS BANK USA CERTIFICATE OF DEPOSIT DATED 01/23/2013, 9% 01/25/2016	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	2,250.00	0.00	0.00	250,000.00	248,550.00	552.50	250,552.50
0	INVESTORS SAVINGS BANK NJ CD DTD 11/15/2013, 3% 08/15/2014	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(22.50)	124,977.50
0	JP MORGAN CHASE BANK NA CERTIFICATE OF DEPOSIT DATED 02/15/2013 CALLABLE 02/15/2015 @ 100, 5% 02/16/2016-2015	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	504.11	0.00	0.00	100,000.00	99,495.00	(444.00)	99,556.00
250,000	LAKESIDE BANK CERTIFICATE OF DEPOSIT DATED 02/28/2013 CALLABLE 02/28/2014 @ 100, 5% 08/28/2015-2014	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,249.97	0.00	0.00	250,000.00	249,165.00	65.00	250,065.00
250,000	MERRICK BANK CORP CERTIFICATE OF DEPOSIT DATED 01/18/2013, 4% 01/20/2015	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	999.98	0.00	0.00	250,000.00	249,797.50	355.00	250,355.00
50,000	MIDWEST BANKCENTRE MO CERTIFICATE OF DEPOSIT DATED 02/13/2013, 5% 02/12/2016	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,249.97	0.00	0.00	250,000.00	248,770.00	745.00	250,745.00
0	MIZUHO CORP BANK USA CERTIFICATE OF DEPOSIT DATED 01/16/2013, 35% 01/16/2014	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	875.00	0.00	0.00	0.00	250,097.50	0.00	0.00
0	PLAINSCAPITAL BANK/TX CERTIFICATE OF DEPOSIT DATED 01/18/2013, 3% 01/17/2014	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	747.94	0.00	0.00	0.00	249,687.50	0.00	0.00
125,000	PRIVATEBANK & TRUST CO CERTIFICATE OF DEPOSIT DATED 04/19/2013, 4% 04/20/2015	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,000.00	0.00	0.00	250,000.00	248,875.00	80.00	250,080.00
125,000	SAFRANATIONAL BANK CERTIFICATE OF DEPOSIT DATED 01/15/2013, 7% 01/15/2016	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,750.00	0.00	0.00	250,000.00	249,627.50	1,150.00	251,150.00
125,000	SALLIE MAE BANK MURRAY UTAH CERTIFICATE OF DEPOSIT DTD 08/09/2013 3% 02/10/2014	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	286.71	0.00	0.00	50,000.00	0.00	194.50	50,194.50
125,000	SANTANDER BANK NA CD DTD 02/20/2014, 2% 05/20/2014	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	121.91	0.00	0.00	0.00	0.00	0.00	0.00

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds - Town for period ending June 30, 2014

		PRINCIPAL						INCOME					PRINCIPAL ONLY		
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
250,000	STERLING SAVINGS BANK WA CERTIFICATE OF DEPOSIT DATED 02/08/2013 .5% 02/08/2016	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,250.00	0.00	0.00	250,000.00	249,125.00	950.00	250,950.00
0	SJSQUEHANNA BANK CERTIFICATE OF DEPOSIT DATED 08/09/2013 .3% 02/10/201	0.00	125,000.00	0.00	125,000.00	0.00	0.00	0.00	190.07	0.00	0.00	0.00	0.00	0.00	0.00
0	SYNOVUS BANK GA CERTIFICATE OF DEPOSIT DATED 01/18/2013 .3% 07/18/2013	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	185.96	0.00	0.00	0.00	124,990.00	0.00	0.00
0	USAMERIBANK CERTIFICATE OF DEPOSIT DATED 01/22/2013 .25% 10/22/2013	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	467.46	0.00	0.00	0.00	249,810.00	0.00	0.00
200,000	WASHINGTON TRUST CO CD DTD 02/19/2014 .8% 02/21/2017	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00	(236.00)	199,764.00
250,000	WEX BANK CERTIFICATE OF DEPOSIT DATED 03/28/2013 .4% 09/29/2014	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,000.00	0.00	0.00	250,000.00	249,410.00	(30.00)	249,970.00
0	WILMINGTON SVGS FD SOC FSB DEL CD DTD 02/19/2014 .2% 05/21/2014	0.00	250,000.00	0.00	250,000.00	0.00	0.00	0.00	124.65	0.00	0.00	0.00	0.00	0.00	0.00
	FIXED INCOME														
0	FEDERAL FARM CREDIT BANKS DATED 12/03/1997 6.3% 12/03/2013	26,448.36	0.00	0.00	25,000.00	(1,448.36)	0.00	0.00	787.50	0.00	0.00	0.00	25,649.50	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 12/11/1998 5.45% 12/11/2013	26,268.97	0.00	0.00	25,000.00	(1,268.97)	0.00	0.00	681.25	0.00	0.00	0.00	25,589.00	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 09/29/2006 4.95% 11/29/2013	52,211.45	0.00	0.00	50,000.00	(2,211.45)	0.00	0.00	1,237.50	0.00	0.00	0.00	50,988.00	0.00	0.00
0	FEDERAL FARM CREDIT BANKS DATED 06/12/2007 5.33% 12/18/2013	47,299.01	0.00	0.00	45,000.00	(2,299.01)	0.00	0.00	1,199.25	0.00	0.00	0.00	46,081.35	0.00	0.00
0	FEDERAL HOME LOAN BANKS DATED 08/27/2010 1% 12/27/2013	10,058.34	0.00	0.00	10,000.00	(58.34)	0.00	0.00	50.00	0.00	0.00	0.00	10,041.50	0.00	0.00
0	FEDERAL HOME LOAN BANKS DATED 12/11/1998 5.5% 12/11/2013	15,770.64	0.00	0.00	15,000.00	(770.64)	0.00	0.00	412.50	0.00	0.00	0.00	15,356.70	0.00	0.00
	TOTAL PRINCIPAL	4,968,912.20	2,047,671.65	0.00	2,445,000.00	(8,056.77)	4,563,527.08	295,983.83	26,361.32	(55,553.51)	266,791.64	4,830,318.72	4,953,108.48	4,641.75	4,568,168.83

** Fidelity Institutional Money Market Treasury Fund - Adjusted beginning principal down for interest balance of \$283,291.56 reported by CTC under principal as of 06/30/2013. CTC record adjustment to Principal/Income in August 2013, per prior manager records.

Name of Bank - Cambridge Trust Company
Fees Paid \$14,393.72
Expenses Paid \$ 0.00
Were these fees and expenses paid for totally from income? 100% Income

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds – Scholarships for period ending June 30, 2014

		PRINCIPAL						INCOME					PRINCIPAL ONLY		
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.000	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	FIDELITY MONEY MARKET TREASURY	(1,570.12)	2,835.56	0.00	0.00	0.00	1,265.44	13,808.16	1.40	0.00	8,395.80	9,661.24	(1,570.12)	0.00	1,265.44
	EQUITY														
14	3M CO	1,474.76	0.00	0.00	0.00	0.00	1,474.76	0.00	41.72	0.00	0.00	1,474.76	1,530.90	530.60	2,005.36
21	ACCENTURE PLC IRELAND SHS CLASS	1,601.46	0.00	0.00	0.00	0.00	1,601.46	0.00	39.06	0.00	0.00	1,601.46	1,511.16	96.18	1,697.64
810	ALERIAN MLP ETF	15,078.58	0.00	685.95	703.58	(691.95)	13,683.05	0.00	237.89	0.00	0.00	13,683.05	15,172.50	1,706.95	15,390.00
42	AMERICAN INTL GROUP INC	0.00	2,187.80	0.00	0.00	0.00	2,187.80	0.00	5.25	0.00	0.00	2,187.80	0.00	104.56	2,292.36
21	APPLE INC	1,363.20	0.00	0.00	0.00	0.00	1,363.20	0.00	37.32	0.00	0.00	1,363.20	1,189.59	588.33	1,951.53
38	AUTOMATION DATA PROCESSING INC	2,573.20	0.00	0.00	152.47	23.81	2,444.54	0.00	72.24	0.00	0.00	2,444.54	2,754.40	568.10	3,012.64
0	BAXTER INTL INC	971.04	0.00	0.00	938.28	(32.76)	0.00	0.00	13.72	0.00	0.00	0.00	969.78	0.00	0.00
10	BLACKROCK INC	2,535.20	0.00	0.00	0.00	0.00	2,535.20	0.00	72.20	0.00	0.00	2,535.20	2,568.50	660.80	3,196.00
41	BURBERRY GROUP PLC SPONSORED ADR	1,037.52	980.64	0.00	151.04	3.94	1,871.06	0.00	26.74	0.00	0.00	1,871.06	983.54	208.21	2,079.27
16	CHEVRON CORP	1,910.88	0.00	0.00	0.00	0.00	1,910.88	0.00	65.12	0.00	0.00	1,910.88	1,893.44	177.92	2,088.80
0	COCA COLA CO	788.80	0.00	0.00	766.41	(22.39)	0.00	0.00	5.60	0.00	0.00	0.00	802.20	0.00	0.00
21	COVIDIEN PLC	1,488.79	0.00	0.00	274.39	23.82	1,238.22	0.00	27.42	0.00	0.00	1,238.22	1,445.32	655.56	1,893.78
43	CULLEN / FROST BANKERS INC	1,904.62	1,118.07	0.00	223.76	0.15	2,799.08	0.00	74.43	0.00	0.00	2,799.08	2,069.87	615.98	3,415.06
17	ECOLABS	1,740.42	0.00	0.00	528.84	133.29	1,344.87	0.00	19.48	0.00	0.00	1,344.87	1,874.18	547.91	1,892.78
21	EXXON MOBILE CORP	2,039.18	0.00	0.00	187.97	10.65	1,861.86	0.00	57.96	0.00	0.00	1,861.86	2,078.05	252.42	2,114.28
11	FACSET RESEARCH SYSTEMS	1,030.15	0.00	0.00	0.00	0.00	1,030.15	0.00	15.84	0.00	0.00	1,030.15	1,121.34	292.93	1,323.08
0	FORD MOTOR CO DEL NEW	703.31	0.00	0.00	805.75	102.44	0.00	0.00	17.23	0.00	0.00	0.00	819.91	0.00	0.00
129	GENERAL ELECTRIC CO	3,179.68	0.00	0.00	179.33	15.67	3,016.02	0.00	109.98	0.00	0.00	3,016.02	3,153.84	374.10	3,390.12
20	GENUINE PARTS CO	1,666.50	0.00	0.00	171.69	20.19	1,515.00	0.00	46.99	0.00	0.00	1,515.00	1,717.54	241.00	1,756.00
58	INTEL CORP	1,294.42	0.00	0.00	73.94	10.28	1,230.76	0.00	54.24	0.00	0.00	1,230.76	1,478.03	561.44	1,792.20
49	ISHARES MSCI GERMANY INDEX FUND	1,305.20	0.00	0.00	94.43	19.13	1,229.90	0.00	22.61	0.00	0.00	1,229.90	1,284.40	302.82	1,532.72
25	JOHNSON & JOHNSON	2,133.27	0.00	0.00	185.27	27.25	1,975.25	0.00	69.64	0.00	0.00	1,975.25	2,318.22	640.25	2,615.50
23	M & T BANK CORP	2,583.25	0.00	0.00	227.97	21.31	2,376.59	0.00	67.20	0.00	0.00	2,376.59	2,793.75	476.56	2,853.15
0	MALLINCKRODT PUB LTD CO SHS	0.00	132.64	0.00	130.83	(1.81)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	MATTEL INC	1,131.03	1,233.21	43.56	109.61	(60.39)	2,194.24	0.00	27.52	0.00	0.00	2,194.24	1,223.37	(89.86)	2,104.38
136.549	MATTHEWS ASIA DIVIDEND FUND	2,250.83	0.00	0.00	100.25	(6.58)	2,144.00	0.00	68.71	0.00	0.00	2,144.00	2,153.74	79.02	2,223.02
20	MCCORMICK & CO INC NON VTG	1,560.24	0.00	0.00	130.79	(11.05)	1,418.40	0.00	30.50	0.00	0.00	1,418.40	1,547.92	13.40	1,431.80
64	MERCK & CO INC NEW	1,885.98	1,213.47	0.00	221.27	27.11	2,905.29	0.00	95.06	0.00	0.00	2,905.29	1,997.35	797.11	3,702.40
86	MICROSOFT CORP	1,439.99	1,423.70	0.00	187.54	9.58	2,685.73	0.00	74.17	0.00	0.00	2,685.73	1,761.80	900.47	3,586.20
36	NESTLE S A SPONSORED ADR REPSTG	1,515.15	1,138.96	0.00	0.00	0.00	2,654.11	0.00	55.85	0.00	0.00	2,654.11	1,375.00	134.81	2,788.92
14	NEXTERA ENERGY INC	1,052.80	0.00	0.00	0.00	0.00	1,052.80	0.00	38.78	0.00	0.00	1,052.80	1,140.72	381.92	1,434.72
25	NORTHEAST UTIL	1,146.15	0.00	0.00	89.73	4.83	1,061.25	0.00	39.46	0.00	0.00	1,061.25	1,134.54	120.50	1,181.75

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds – Scholarships for period ending June 30, 2014

# Shares	How Invested	PRINCIPAL					INCOME				Grand Total Principal and Income	PRINCIPAL ONLY		
		Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Start of Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0	PEPSICO	768.60	0.00	0.00	876.97	108.37	0.00	0.00	23.59	0.00	0.00	817.90	0.00	0.00
96	Pfizer Inc	2,893.67	0.00	0.00	159.04	11.97	2,746.60	0.00	99.70	0.00	0.00	2,746.60	102.68	2,849.28
0	PHILLIPS 66	1,442.54	0.00	0.00	1,720.03	277.49	0.00	0.00	24.04	0.00	0.00	1,296.02	0.00	0.00
41	PNC FINCL SERVICES GROUP	2,965.26	0.00	0.00	244.55	36.79	2,757.50	0.00	77.76	0.00	0.00	3,208.48	893.55	3,651.05
14	PRAXAIR INC	1,589.00	0.00	0.00	0.00	0.00	1,589.00	0.00	35.00	0.00	0.00	1,612.24	270.76	1,859.76
116	ROCHE HOLDING LTD	0.00	4,215.74	0.00	221.36	14.40	4,008.78	0.00	65.88	0.00	0.00	4,008.78	316.05	4,324.83
29	ROYAL DUTCH SHELL PLC SPONSORED ADR CL B	0.00	2,062.99	0.00	0.00	0.00	2,062.99	0.00	63.26	0.00	0.00	2,062.99	460.30	2,523.29
61	SANOFI AVENTIS ADR	3,305.95	0.00	0.00	150.74	(14.46)	3,140.75	0.00	80.77	0.00	0.00	3,296.64	102.62	3,243.37
22	SCHLUMBERGER LTD	1,773.60	0.00	0.00	180.71	32.91	1,625.80	0.00	32.10	0.00	0.00	1,719.84	969.10	2,594.90
61	SVENSKA CELLULOZA AB-SP ADR	0.00	1,712.33	0.00	0.00	0.00	1,712.33	0.00	0.00	0.00	0.00	0.00	(123.77)	1,588.56
0	TARGET CORP	1,791.72	0.00	0.00	1,697.72	(94.00)	0.00	0.00	23.22	0.00	0.00	1,859.22	0.00	0.00
0	TRAVELERS COS	1,583.27	0.00	0.00	1,652.43	69.16	0.00	0.00	9.50	0.00	0.00	1,518.48	0.00	0.00
131	UBS AG NEW	0.00	2,723.40	0.00	82.95	2.51	2,642.96	0.00	36.96	0.00	0.00	2,642.96	(243.04)	2,399.92
99	UNILEVER NV	3,240.67	1,755.56	0.00	900.65	(63.93)	4,031.65	0.00	93.72	0.00	0.00	4,031.65	300.59	4,332.24
22	UNION PACIFIC CORP	1,539.12	0.00	0.00	0.00	0.00	1,539.12	0.00	34.98	0.00	0.00	1,539.12	655.38	2,194.50
41	V F CORP	1,820.83	0.00	0.00	170.18	46.03	1,696.68	0.00	42.64	0.00	0.00	2,123.66	886.32	2,583.00
0	VALIDUS HOLDINGS LTD	1,499.60	0.00	0.00	1,489.42	(10.18)	0.00	0.00	35.40	0.00	0.00	1,444.80	0.00	0.00
45	VERIZON COMMUNICATIONS INC	0.00	2,134.73	0.00	0.00	0.00	2,134.73	0.00	23.85	0.00	0.00	2,134.73	67.12	2,201.85
0	WASTE MANAGEMENT INC	1,459.38	0.00	0.00	1,741.69	282.31	0.00	0.00	21.18	0.00	0.00	1,572.87	0.00	0.00
71	WELLS FARGO & COMPANY NEW	1,023.56	2,141.76	0.00	184.23	12.21	2,993.30	0.00	77.35	0.00	0.00	2,993.30	738.46	3,731.76
30	WISCONSIN ENERGY CORP	1,315.52	0.00	0.00	87.05	4.83	1,233.30	0.00	48.66	0.00	0.00	1,233.30	174.30	1,407.60
	FIXED INCOME													
1555.167	FEDERATED TOTAL RETURN BOND FUND INSTL SHS #328	17,760.00	0.00	72.91	0.00	0.00	17,760.00	0.00	654.87	0.00	0.00	17,060.18	(435.44)	17,324.56
418.473	FEDERATED EMERGING MKTS DEBT FUND INSTRL SHARES	4,440.00	0.00	20.75	0.00	0.00	4,440.00	0.00	234.26	0.00	0.00	3,996.42	(359.89)	4,080.11
712.857	FEDERATED INSTL TR HIGH YIELD BOND FUND	0.00	7,135.70	15.77	0.00	0.00	7,135.70	0.00	419.03	0.00	0.00	7,135.70	285.14	7,420.84
683.919	VANGUARD FIXED INCOME SECS FD SHORT-TERM CORP BOND ETF	7,400.00	0.00	15.04	0.00	0.00	7,400.00	0.00	145.89	0.00	0.00	7,400.00	(34.19)	7,365.81
0	SPDR SERIES TRUST BARCLAYS HIGH YIELD BOND ETF	7,428.60	0.00	0.00	7,088.07	(340.53)	0.00	0.00	36.74	0.00	0.00	7,108.20	0.00	0.00
275	GUGENHEIM BULLETS&SHARES 2016 HIGH YIELD CORP BOND ETF	7,397.61	0.00	9.35	0.00	0.00	7,397.61	0.00	282.77	0.00	0.00	7,130.75	145.64	7,543.25
	TOTAL PRINCIPAL	135,253.98	36,146.26	863.33	25,282.93	2.40	146,119.71	13,808.16	4,354.45	(9,766.81)	8,395.80	154,515.51	17,111.67	163,231.38

Capital Gains column contains long/short term capital gains (on mutual funds) or capital gain dividend (Alerian and Maitel). These reflect principal cash payments and are not included in the calculation of "Balance End Year".

* Fidelity Institutional Money Market Treasury Fund - Adjusted beginning principal down for interest balance of \$16,586.36 reported by CTC under principal as of 06/30/2013. Adjustment to Principal/Income in August 2013, per prior manager records.

* Fidelity Institutional Money Market Treasury Fund - Beginning value adjusted up by \$3,870.00 to correctly reflect distributions from the Tim Gibson Memorial Scholarship fund that was incorrectly posted from Principal in 2013. CTC accounting corrected in August 2013 to pull from income.

Name of Bank - Cambridge Trust Company
Fees Paid: \$403.81 Expenses Paid: \$ 0.00
Were these fees and expenses paid for totally from income? 100% Income

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds – Merrimack Village District for period ending June 30, 2014

		PRINCIPAL						INCOME				PRINCIPAL ONLY			
# Shares	How Invested	Balance Start of Year	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal and Income	Start Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.00	CASH		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	FEDERATED MONEY MARKET OBLIGATION FUND 636 **	334,870.87	0.00	0.00	166,272.00	0.00	168,598.87	86,688.01	30.02	0.00	100,521.26	269,120.13	334,861.89	0.00	168,598.87
	FIXED INCOME														
250,000	ALLY BANK CD .5%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,250.00	0.00	0.00	250,000.00	249,000.00	127.50	250,127.50
250,000	AMERICAN EXPRESS CENTURION BK CD .75%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,875.00	0.00	0.00	250,000.00	249,375.00	1,070.00	251,070.00
200,000	APPLE BANK CD .4%	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00	800.00	0.00	0.00	200,000.00	199,038.00	34.00	200,034.00
0	BEAL BANK USA CD .5%	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,246.57	0.00	0.00	0.00	249,925.00	0.00	0.00
250,000	DISCOVER BANK CD .65%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,625.00	0.00	0.00	250,000.00	249,127.50	947.50	250,947.50
125,000	ENERBANK USA CD .5%	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	624.99	0.00	0.00	125,000.00	124,296.25	362.50	125,362.50
0	FIFTH THIRD BANK CD .4%	250,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	249,765.00	0.00	0.00
250,000	FIRST FAMIERS BK & TRUST CD .5%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	1,249.96	0.00	0.00	250,000.00	247,697.50	97.50	250,097.50
125,000	FIRST NATIONAL BANK WI CD .5%	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	624.98	0.00	0.00	125,000.00	124,326.25	366.25	125,366.25
0	FIRST NIAGARA BANK NY CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	158.39	0.00	0.00	0.00	124,891.25	0.00	0.00
0	INVESTORS SAVINGS BANK NH CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	155.82	0.00	0.00	0.00	124,977.50	0.00	0.00
250,000	KEY BANK NA CD .35%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	875.00	0.00	0.00	250,000.00	249,717.50	12.50	250,012.50
0	MEDAL LION BANK UTAH CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	207.19	0.00	0.00	0.00	124,920.00	0.00	0.00
0	SOVEREIGN BANK FSB WILLINGTON DE CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	154.97	0.00	0.00	0.00	124,982.50	0.00	0.00
250,000	UNITED BANKERS BANK CD .35%	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	949.36	0.00	0.00	250,000.00	249,712.50	30.00	250,030.00
0	FEDERAL FARM CREDIT DTD 0826/2003 4.92%	123,929.52	0.00	0.00	120,000.00	(3,929.52)	0.00	0.00	2,952.00	0.00	0.00	0.00	120,876.00	0.00	0.00
0	FEDERAL FARM CREDIT DTD 10/27/2006 5.1%	58,860.77	0.00	0.00	55,000.00	(3,860.77)	0.00	0.00	2,805.00	0.00	0.00	0.00	57,515.15	0.00	0.00
200,000	FIRST GENERAL BANK CD .6%	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	1,101.38	0.00	0.00	200,000.00	0.00	166.00	200,166.00
125,000	CATHAY BANK CD .7%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	795.93	0.00	0.00	125,000.00	0.00	360.00	125,360.00
125,000	MARLIN BUSINESS BANK CD .8%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	504.11	0.00	0.00	125,000.00	0.00	577.50	125,577.50
150,000	COMPASS BANK CD .7%	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00	520.68	0.00	0.00	150,000.00	0.00	210.00	150,210.00
125,000	SALLIE MAE BANK MURRAH UT CD 1.15%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	716.78	0.00	0.00	125,000.00	0.00	486.25	125,486.25
125,000	COMENITY CAPITAL BANK CD .7%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	508.24	0.00	0.00	125,000.00	0.00	137.50	125,137.50
125,000	SYNOVUS BANK GA CD .8%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(212.50)	124,787.50
250,000	FIRST MERIT BANK OH CD .75%	0.00	250,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	250,000.00	0.00	(295.00)	249,705.00
125,000	BARCLAYS BANK DE CD 1.05%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(282.50)	124,717.50
25,000	RBS CITIZENS NA CD 2%	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	(50.75)	24,949.25
	TOTAL PRINCIPAL	3,467,661.16	1,375,000.00	0.00	1,341,272.00	(7,790.29)	3,493,598.87	86,688.01	22,731.37	(8,898.12)	100,521.26	3,594,120.13	3,455,004.79	4,144.25	3,497,743.12

* Fidelity Institutional Money Market Treasury Fund - Adjusted beginning principal down for interest balance of \$81,583.67 reported by CTC under principal as of 06/30/2013. CTC record adjustment to Principal/Income in August 2013, per prior manager records.

Name of Bank - Cambridge Trust Company
Fees Paid - \$8,898.12
Expenses Paid - \$0.00
Were these fees and expenses paid for
totally from income? 100% Income

TRUSTEES OF TRUST FUNDS

Capital Reserve Funds – School District for period ending June 30, 2014

		PRINCIPAL						INCOME				PRINCIPAL ONLY			
# Shares	How Invested	Start Balance	Purchases	Capital Gains	Proceeds from Sales	Gains (losses) from Sales	Balance End of Year	Balance Start Year	Income Received	Expended During Year	Balance End of Year	Grand Total Principal & Income	Start Year Fair Market Value	Unrealized Annual Gains	Year End Fair Market Value
0.00	CASH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	FIDELITY INST. MONEY MARKET TRASURY	140,980.23	0.00	0.00	12,129.37	0.00	128,850.86	50,865.84	22.45	0.00	12,939.22	141,790.08	140,978.20	0.00	128,850.86
	FIXED INCOME														
0	FEDERAL NATL. MG ASSIN DATED 07/10/2003 4.125%	25,565.65	0.00	0.00	25,000.00	(565.65)	0.00	0.00	515.63	0.00	0.00	0.00	25,027.50	(0.00)	0.00
0	SYNOVUS BANK GA CD .3%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124,990.00	0.00	0.00
0	SOVEREIGN BANK FSB WILMINGTON DE CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	154.96	0.00	0.00	0.00	124,982.50	0.00	0.00
0	INVESTORS SAVINGS BANK NJ CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	155.82	0.00	0.00	0.00	124,977.50	0.00	0.00
0	CARDINAL BANK NA CD .25%	125,000.00	0.00	0.00	125,000.00	0.00	0.00	0.00	52.22	0.00	0.00	0.00	124,977.50	0.00	0.00
0	CITIBANK NA CD .25%	50,000.00	0.00	0.00	50,000.00	0.00	0.00	0.00	62.67	0.00	0.00	0.00	49,992.50	0.00	0.00
125,000	CEDAR RAPIDS BK & TR CD.25%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	286.82	0.00	0.00	125,000.00	0.00	(2.50)	124,997.50
0	SUSQUEHANNA BK & TR CD .3%	0.00	125,000.00	0.00	125,000.00	0.00	0.00	0.00	190.07	0.00	0.00	0.00	0.00	0.00	0.00
125,000	SYNOVUS BANK GA CD .4%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	185.96	0.00	0.00	125,000.00	0.00	(6.25)	124,993.75
0	ENTERPRISE BK & TR CD .25%	0.00	125,000.00	0.00	125,000.00	0.00	0.00	0.00	231.57	0.00	0.00	0.00	0.00	0.00	0.00
75,000	COMPASS BANK CD .4%	0.00	75,000.00	0.00	0.00	0.00	75,000.00	0.00	149.59	0.00	0.00	75,000.00	0.00	(3.75)	74,996.25
50,000	WASHINGTON TRUST CO CD .5%	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00	0.00	(47.00)	49,953.00
125,000	CUSTOMERS BANK CD .55%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(391.25)	124,608.75
125,000	RBS CITIZENS NA CD 2%	0.00	125,000.00	0.00	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	125,000.00	0.00	(253.75)	124,746.25
	TOTAL PRINCIPAL	716,545.88	875,000.00	0.00	837,129.37	(565.65)	753,850.86	50,865.84	2,007.76	(39,934.38)	12,939.22	766,790.08	715,925.70	(704.50)	753,146.36
* Fidelity Institutional Money Market Treasury Fund - Adjusted beginning principal down for interest balance of \$47,372.57 reported by CTC under principal as of 06/30/2013. CTC record adjustment to Principal/Income in August 2013, per prior manager records.															
Name of Bank - Cambridge Trust Company Fees Paid \$1,888.45 Expenses Paid \$ 0.00 Were these fees and expenses paid for totally from income? 100% Income															

CAPITAL IMPROVEMENT PROGRAM – MAJOR PROJECTS

Department	Project Description	Funding Source	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Planning Board recommendation
Fire	South Fire Station (\$3,105,000)	Fire Station CRF (South) Bond	60,000	-	-	200,000	-	-	-	II - Necessary
Admin./Engineering	Bridge Replacement - McGaw Bridge Rd. (\$1,650,000)	Private Donation Road Infrastructure CRF	-	-	-	2,195,000	-	-	-	-
Admin./Engineering	Bridge Replacement - Bean Road (\$1,600,000)	State Funding Road Infrastructure CRF	330,000 1,320,000	-	-	650,000	-	-	-	N/A (Past Project)
Admin./Engineering	Bridge Replacement - Bedford Rd./Baboosic Brook (\$2,727,500)	State Funding Road Infrastructure CRF	-	320,000 1,280,000	-	-	-	-	-	I - Urgent
Admin./Engineering	Bridge Replacement - US 3 (DW Highway)/Baboosic Brook (\$2,520,000)	State Funding Road Infrastructure CRF	-	-	545,500 2,182,000	-	-	-	-	II - Necessary
Admin./Engineering	Stormwater Drainage Improvements (\$100,000 / \$200,000)	State Funding Road Infrastructure CRF	-	-	-	504,000	-	-	-	II - Necessary
Admin./Engineering	Paving - Infrastructure Improvements (\$800,000 to \$1,000,000)	State Funding Road Infrastructure CRF	-	-	-	2,016,000	-	-	-	III - Desirable
Admin./Engineering	Paving - Infrastructure Improvements (\$300,000) Gravel Roads	State Funding Road Infrastructure CRF	100,000	100,000	100,000	100,000	100,000	200,000	200,000	III - Desirable
Admin./Engineering	Paving - DW Highway (\$400,000)	Road Improvement (Reg. Fees) Budget	135,000 665,000	125,000 675,000	125,000 675,000	125,000 675,000	125,000 675,000	125,000 675,000	125,000 675,000	II - Necessary
Admin./Engineering	Paving - DW Highway (\$400,000)	Road Infrastructure CRF DW Highway CRF	-	-	-	-	-	-	300,000	IV - Deferable
Admin./Engineering	Paving - Infrastructure Improvements Executive Park Drive (\$150,000)	Offset by Developer Fees Road Infrastructure CRF	-	400,000	-	-	-	-	-	II - Necessary
Admin./Engineering	Highway Garage Renovation & Replacement (\$3,300,000)	Road Infrastructure CRF Bond	-	-	-	-	-	-	150,000	IV - Deferable
Admin./Engineering	Wire Road Intersection Improvements (\$500,000)	Road Infrastructure CRF Offset by Developer Fees	-	-	3,300,000	-	477,000	-	-	I - Urgent
Admin./Engineering	Turkey Hill & Baboosic Intersection (\$175,000)	Road Infrastructure CRF Road Infrastructure CRF	-	-	-	-	23,000	-	-	III - Desirable
Admin./Engineering	Griffin Street Boat Ramp Access Improvement (\$67,000)	Road Infrastructure CRF Road Infrastructure CRF	-	-	-	-	-	175,000	-	III - Desirable
Admin./Engineering	Seaverns Bridge Canoe Launch Ramp Access Improvement (\$50,000)	Road Infrastructure CRF Road Infrastructure CRF	-	-	-	-	-	67,000	-	III - Desirable
Admin./Engineering	Chamberlain Bridge Rehabilitation/Shedwalk (\$636,000)	Road Infrastructure CRF State Grant	-	-	-	200,000 436,000	-	50,000	-	III - Desirable
Admin./Engineering	Sewer Line Extension Sunset Shores (\$1,318,000)	Sewer Line Ext. CRF Road Infrastructure CRF MVD (water line) (\$260,000) Budget Pavement \$805	868,000 300,000	-	-	-	-	-	-	N/A (Past Project)
Library	Parking Lot Repaving/Walkway	Library Maintenance CRF	150,000	-	-	-	-	-	-	II - Necessary
Library	HVAC	Library Maintenance CRF	-	-	45,000	-	-	-	-	II - Necessary
Library	Sprinkler System	Library Maintenance CRF	-	-	-	-	-	-	100,000	IV - Deferable
Library	New Library (placeholder)	Bond	-	-	-	-	-	-	100,000	IV - Deferable
Parks & Recreation	New Athletic Fields (place holder)	Bond	-	-	-	-	-	-	6,000,000	IV - Deferable
	TOTAL GENERAL FUND		3,928,000	2,900,000	6,972,500	4,581,000	3,920,000	1,292,000	9,650,000	III - Desirable
Wastewater	Executive Park Drive Pump Station	User Fees State Loan SRF	-	-	-	-	-	-	1,040,000	II - Necessary
Wastewater	Sawdust Storage Pole Barn	User Fees State Loan SRF	-	-	-	-	160,000	-	-	II - Necessary
Wastewater	Wastewater Treatment Plant Phase III and Pump Station Upgrades	User Fees State Loan SRF	-	-	-	-	-	8,920,000	-	II - Necessary
	TOTAL SEWER FUND		-	-	-	-	160,000	8,920,000	1,040,000	
		CRF	1,808,000	820,000	690,500	500,000	1,081,000	492,000	850,000	
		Funded through Budget	665,000	675,000	675,000	675,000	675,000	675,000	675,000	
		Bonds	-	-	3,300,000	2,195,000	-	-	8,000,000	
		Developer Fees	-	-	-	-	23,000	-	-	
		Road Improvement (RSA261.153)	135,000	125,000	125,000	125,000	125,000	125,000	125,000	
		Private Donation	-	-	-	650,000	-	-	-	
		State Aid	1,320,000	1,280,000	2,182,000	436,000	2,016,000	-	-	
		User Fees/Bonds	-	-	-	-	160,000	8,920,000	1,040,000	
			3,928,000	2,900,000	6,972,500	4,581,000	4,080,000	10,212,000	10,690,000	

CAPITAL IMPROVEMENTS PROGRAM (CIP) – MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year	YR 1 2015-16	YR 2 2016-17	YR 3 2017-18	YR 4 2018-19	YR 5 2019-20	YR 6 2020-21
Assessing			Revaluation	R	every 5 yrs	75,000	-	-	75,000	-	-	-	-
Communications			Communications Recorder	R	Communication CRF	20,000	20,000	-	-	-	-	-	-
Communications			Radio Base Stations	R	Communication CRF	95,000	-	54,000	-	516,000	-	-	-
Communications			Access Control / Facility Monitoring	R	Communication CRF	30,000	-	-	-	-	-	-	30,000
Comm. Development			GIS Update & Maintenance Program	R	GIS CRF	-	-	-	160,000	-	-	-	-
Fire (Building Division)		Old PD	Building Inspector Vehicle B1 (184) (Used)	R	Budget	25,000	-	-	-	15,000	-	-	-
Fire (Building Division)		Old PD	Building Official Vehicle B0 (166) (Used)	R	Budget	25,000	-	-	15,000	-	-	-	-
Fire (Fire Prevention)		Old PD	Fire Inspector Vehicle F1 (111) (Used)	R	Budget	25,000	-	-	-	-	15,000	-	-
Fire (Fire Prevention)	2000	20 yrs	Fire Marshal Vehicle K1 (216) (Used)	R	Fire Equip CRF	35,000	-	-	-	29,900	-	-	-
Fire (Health Division)		Old PD	Health Officer Vehicle H0 (Used) (182)	R	Budget	25,000	-	-	-	-	-	-	15,000
Fire (Operations)	2010	100K miles	F450 Ambulance A1 (226)	R	Ambulance CRF	200,000	-	-	-	200,000	-	-	-
Fire (Operations)	2005	100K miles	F450 Ambulance A2 (220)	R	Ambulance CRF	200,000	-	200,000	-	-	-	-	-
Fire (Operations) (new)	2014	100K miles	F350 Ambulance A3 (197)	R	Ambulance CRF	200,000	-	-	-	-	-	-	200,000
Fire (Operations)	1994	22 yrs	Boat Rigid Hull Inflatable B1 (269)	R	Fire Equip CRF	48,000	-	-	-	-	-	-	48,000
Fire (Operations)	1994	20 yrs	Boat Inflatable B2 (207)	R	Fire Equip CRF	35,000	-	-	-	-	-	-	-
Fire (Operations)	1996	20 yrs	Pumper Engine International E3 (214)	R	Fire Equip CRF	500,000	-	-	-	-	500,000	-	-
Fire (Operations) F1	1988	27 yrs	Pickup (1 ton) Forestry Truck F1 (208)	R	Fire Equip CRF	85,000	-	-	40,000	-	-	-	-
Fire (Operations) Opticom		EOL	Opticom Repair/Replace	R	Traffic Pre-emption CRF	50,000	-	-	-	50,000	-	-	-
Fire (Operations)		EOL	Communications (Radios)	R	Fire Equip CRF	225,000	-	-	75,000	75,000	75,000	-	-
Fire (Operations)		EOL	Emergency Breathing Air (SCBA) Replacements	R	Fire Equip CRF	347,000	-	82,334	82,334	82,334	-	-	-
Fire (Operations) SOT3		20 yrs	Trailer Emergency Management Shelter Equipment	R	Fire Equip CRF	15,000	-	-	-	-	-	-	-
Fire (Ops) Thermal Imagers		20 yrs	Cardiac Defibrillator/Monitor/Transmitter	R	Fire Equip CRF	80,000	-	30,000	-	-	-	-	-
Fire (Operations)	2006	15 yrs	162 SD SC Chassi U1 (1 ton) (224)	R	Fire Equip CRF	53,000	-	-	-	-	-	-	53,000
Fire Command Vehicle	2000	Police	Fire Command Vehicle C3 (104) (Asst. Chief Op.)	R	Fire Equip CRF	35,000	35,000	-	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-24	R	Highway Equip CRF	150,000	150,000	-	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-25	R	Highway Equip CRF	150,000	150,000	-	-	-	-	-	-
Highway	2002	10 yrs	Tractor H-41	R	Highway Equip CRF	90,000	90,000	-	-	-	-	-	-
Highway	2003	10 yrs	Mower, Exmark	R	Budget	12,000	12,000	-	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-31	R	Highway Equip CRF	150,000	-	155,000	-	-	-	-	-
Highway	2003	10 yrs	Loader H-16	R	Highway Equip CRF	150,000	-	150,000	-	-	-	-	-
Highway	2002	10 yrs	6 Wheel Dump H-21	R	Highway Equip CRF	150,000	-	-	160,000	-	-	-	-
Highway	2005	10 yr	Utility Vehicle H-43	R	Highway Equip CRF	125,000	-	125,000	-	-	-	-	-
Highway	2006	10 yr	3/4 T Pickup H-2	R	Highway Equip CRF	35,000	-	-	35,000	-	-	-	-
Highway	1988	25 yrs	Trailer	R	Highway Equip CRF	15,000	-	-	15,000	-	-	-	-
Highway	2004	10 yrs	Mower, Exmark	R	Budget	12,000	-	-	12,000	-	-	-	-
Highway	2005	10 yr	6 Wheel Dump H-22	R	Highway Equip CRF	150,000	-	-	-	165,000	-	-	-
Highway	2005	10 yr	6 Wheel Dump H-27	R	Highway Equip CRF	150,000	-	-	-	165,000	-	-	-
Highway	1990	25 yrs	Trailer, Paint	R	Highway Equip CRF	15,000	-	-	-	15,000	-	-	-
Highway	2007	10 yrs	Mower, Exmark	R	Budget	12,000	-	-	12,000	-	-	-	-
Highway	2002	15 yrs	Cement Mixer	R	Budget	4,000	-	-	-	4,000	-	-	-
Highway	2005	10 yrs	6 Wheel Dump H-28	R	Highway Equip CRF	150,000	-	-	-	-	170,000	-	-
Highway	2005	10 yrs	6 Wheel Dump H-34	R	Highway Equip CRF	150,000	-	-	-	-	170,000	-	-
Highway	2008	10 yrs	3/4 T Pickup H-6	R	Highway Equip CRF	35,000	-	-	-	-	35,000	-	-
Highway	2006	10 yrs	6 Wheel Dump H-20	R	Highway Equip CRF	150,000	-	-	-	-	-	175,000	-
Highway	2006	10 yrs	6 Wheel Dump H-30	R	Highway Equip CRF	150,000	-	-	-	-	-	175,000	-
Highway	2000	15 yrs	SUV H-1	R	Highway Equip CRF	35,000	-	-	-	-	-	35,000	-
Highway	2009	10 yrs	6 Wheel Dump H-35	R	Highway Equip CRF	150,000	-	-	-	-	-	-	180,000
Highway	2006	12 yrs	Bucket Truck H-18	R	Highway Equip CRF	100,000	-	-	-	-	-	-	100,000
Highway	2008	10 yrs	1 Ton Dump H-10	R	Highway Equip CRF	60,000	-	-	-	-	-	-	60,000

CAPITAL IMPROVEMENTS PROGRAM (CIP) – MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replacement Year	Replacement Cost	Current Year 2014-15	YR 1 2015-16	YR 2 2016-17	YR 3 2017-18	YR 4 2018-19	YR 5 2019-20	YR 6 2020-21
Highway	2004	15 yrs	Tree Chipper	R Highway Equip CRF	2019/20	50,000	-	-	-	-	-	-	50,000
Highway	2008	12 yrs	3/4 T Pickup H-4	R Highway Equip CRF	2020/21	40,000	-	-	-	-	-	-	40,000
Highway	1981	25 yrs	Trailer, Roller	R Highway Equip CRF	2020/21	10,000	-	-	-	-	-	-	10,000
Library			Electronic Reader Board	A Budget	2015/16	30,000	-	-	-	30,000	-	-	-
Library			Patron Drop Box	A Budget	2015/16	30,000	-	-	-	10,000	-	-	-
Police	Var		Patrol Vehicles	R Budget	Yearly	30,000	124,000	126,000	126,000	128,000	131,840	135,795	139,869
Police	Var		Detective Vehicles	R Budget	Every 5 yrs	25,000	-	-	-	27,000	-	-	-
Police			Crime Scene Vehicle Replacement	R Budget	Every 10 yrs	100,000	-	-	-	-	100,000	-	-
Solid Waste Disposal	1990	20 yrs	Stake-Body Truck	R Solid Waste CRF	2008/09	30,000	-	30,000	-	-	-	-	-
Solid Waste Disposal	2005	10 yrs	100 CY Trailers (4)	R Solid Waste CRF	Various	350,000	-	-	70,000	70,000	-	70,000	70,000
Solid Waste Disposal		20 yrs	Landfill Slope Mower	N Solid Waste CRF	2022/23	45,000	-	-	45,000	-	-	-	-
Solid Waste Disposal	1999	10 yrs	Truck Cab & Chassis - Tractor (2)	R Solid Waste CRF	2008/09	120,000	-	-	-	120,000	-	-	-
Solid Waste Disposal	2003	15 yrs	Fork Lift	R Solid Waste CRF	2018/20	25,000	-	-	-	-	25,000	-	-
Solid Waste Disposal	05&13	20 yrs	Transfer Station Loader (2)	R Solid Waste CRF	2010/11	250,000	-	-	-	-	-	250,000	-
Technology			Licenses	R Computer CRF			50,000	35,000	30,000	40,000	-	-	-
Town Clerk/Tax Collector			Computer Equipment	R Computer CRF			-	-	-	-	-	-	10,000
TOTAL GENERAL FUND							666,000	862,334	1,115,334	1,954,234	1,221,840	840,795	1,005,869

Wastewater Treatment			Manhole/Sewer Line Rehabilitation	R User Fees		25,000	25,000	75,000	25,000	25,000	82,000	25,000	25,000
Wastewater Treatment			CMOM X Country Sewer Easement Recovery Phase III	A User Fees	2016/17	80,000	-	-	20,000	20,000	20,000	20,000	20,000
Wastewater Treatment	2012	5 yrs	Bobcat Skid Steer Loaders	R User Fees	2017/18	40,000	-	-	-	40,000	-	-	-
Wastewater Treatment	2016	20 yrs	Bobcat Toolcat (new or used) and accessories	R User Fees	2015/16	75,000	-	75,000	-	-	-	-	-
Wastewater Treatment	2013	25 yrs	Penn Valley pumps	A User Fees	2013/14	55,000	-	-	-	-	-	-	-
Wastewater Treatment	2014	25 yrs	Thorntons Ferry Pump Station Grinder	R User Fees	2014/15	50,000	50,000	-	-	-	-	-	-
Wastewater Treatment	2002	15 yrs	Camera/Sewer Maint E-350 Cut Away truck 16' box	R User Fees	2016/17	32,000	-	-	32,000	-	-	-	-
Wastewater Treatment	2005	10 yrs	F250	R User Fees	2015/16	32,000	-	35,000	-	-	-	-	-
Wastewater Treatment	2005	15 yrs	Explorer	R User Fees	2020/21	32,000	-	-	-	-	-	-	-
Wastewater Treatment	2007	15 yrs	Explorer	R User Fees	2021/22	30,000	-	-	-	-	-	30,000	-
Wastewater Treatment	2006	15 yrs	7400SFA Sewer Vac Truck	R User Fees	2020/21	300,000	-	-	-	-	-	-	300,000
Wastewater Treatment	2006	20 yrs	Cat 938 front end loaders (2)	R User Fees	2026/27	36,000	-	-	12,000	12,500	13,000	-	-
Wastewater Treatment			3-Sets replacement tires for 938 front end loaders	R User Fees	2016/17	600,000	-	-	-	-	-	-	-
TOTAL SEWER FUND							75,000	185,000	89,000	97,500	115,000	105,000	375,000

Cable Television			Other CATV Equipment	R Franchise Fees			10,000	10,000	10,000	10,000	10,000	10,000	10,000
Cable Television			Additional Lighting	R Franchise Fees		10,000		-	-	-	-	-	-
Cable Television			Software and Licenses	R Franchise Fees		10,000		-	-	-	-	-	-
Cable Television			Matthew Thornton Conference Room Upgrades	A Franchise Fees		10,000		-	-	-	-	-	-
Cable Television			Town Hall Memorial Conference Room Equipment	R Franchise Fees		10,000		20,000	-	-	10,000	-	-
Cable Television			Media Staff Hardware	R Franchise Fees		10,000		10,000	-	-	-	-	-
Cable Television			Public Access and Education Camcorders	R Franchise Fees		10,000		-	-	-	-	-	-
Cable Television			Public Access Cameras and Audio Equipment	R Franchise Fees		10,000		5,000	-	-	-	-	-
Cable Television			Replace Cablecast / WebCast Devices	R Franchise Fees		30,000		-	-	20,000	-	-	-
Cable Television			Town Hall Matthew Thornton Room Equipment	A Franchise Fees		25,000		-	-	-	20,000	10,000	-
Cable Television			Software	R Franchise Fees		10,000		-	-	-	10,000	-	-
Cable Television			Remote Equipment	R Franchise Fees		30,000		-	-	-	10,000	-	-
Cable Television			Public Access Studio Lighting	R Franchise Fees		25,000		-	10,000	-	-	10,000	-
Cable Television			Public Access Cameras and Video Switcher	R Franchise Fees		10,000		-	-	20,000	-	-	-
Cable Television			Public Access File Storage (Server)	R Franchise Fees		10,000		-	-	-	-	-	-
Cable Television			Public Access Editing Systems	R Franchise Fees		25,000		-	10,000	-	-	-	-

CAPITAL IMPROVEMENTS PROGRAM (CIP) – MINOR PROJECTS

Department	Year	Replace SCH	Model	Funding Source	Vehicle Replace-ment Year	Replace-ment Cost	Current Year	YR 1	YR 2	YR 3	YR 4	YR 5	YR 6
Cable Television			Lower Power FM Equipment	R Franchise Fees		20,000	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
TOTAL CABLE TV FUND							40,000	45,000	50,000	50,000	50,000	50,000	10,000
					Capital Reserve		372,000	536,334	934,334	1,566,234	1,055,000	705,000	518,000
					Funded through Budget		144,000	326,000	141,000	338,000	166,840	135,795	487,869
					User Fees WWTF		75,000	185,000	89,000	97,500	115,000	105,000	375,000
					Franchise Fees		40,000	45,000	50,000	50,000	50,000	50,000	10,000
							631,000	1,092,334	1,214,334	2,051,734	1,386,840	995,795	1,390,869

TOWN OF MERRIMACK, NH



2014 BOARDS, COMMISSIONS AND COMMITTEE REPORTS

AGRICULTURAL COMMISSION

On September 4, 2008, the Town Council, chaired by Tom Mahon, approved forming an agriculture commission in Merrimack out of the sponsorship of the Conservation Commission, for the purpose of protecting agriculture lands, preserving rural character, providing a voice for farmers and encouraging agriculture business. The Merrimack Agricultural Commission ("MAC") is comprised of seven full time and five alternate members.

The Agricultural Commission has just completed its seventh full year in operation. The Commission would like to thank the Town Manager and Town Council for its presence in Merrimack. With the conclusion of the Master Plan, the Commission was able to identify and catalog working farms operating in Town. We see many old and new farm practices competing in our changing community.

The Agricultural Commission continues to offer information regarding educational programs and grants that are available from both state and federal agencies. We are available to the residents of Merrimack at our monthly meetings, as well as online and by phone. We provide a yearly stipend to our 4-H Club and other non-profits that relate to our interests.

The 2014 Merrimack Farmers' Market was a huge success. The Chairman of Commission was able to negotiate a new site for the Market. The Market is now located at 526 Daniel Webster Highway, the property owned by Vault Storage. With this move, we have essentially doubled the number of vendors, increased customer visits and provided a new variety of products made in New Hampshire. At this new location, we feel the success of the Commission's labors.

The Commission worked with Parks and Recreation Committee to continue the site for a Community Garden at Wasserman Park. Many faithful gardeners return to the garden each year and enjoy the prosperity of the Garden.

This past year we had the Vice Chairman, John Lastowka, retire from the Commission. He is sorely missed for his expertise and wisdom. Volunteerism is our greatest need on the Commission at this point in time.

New members and/or volunteers are welcome. The Commission is currently seeking four full-time members and four alternates. The public is welcome to attend meetings to comment and participate in any items of interest.

To date, the Community Garden and the Farmers' Market are self-sustaining and no public monies have been used by the MAC for these activities.

Submitted by,
Bob McCabe
Chairman

CONSERVATION COMMISSION

The Merrimack Conservation Commission (MCC) was established per the Town Charter in accordance with State Law, RSA 36-A. It is responsible for the proper utilization and protection of the natural and watershed resources in Town – our streams, rivers, forests, wetlands, wildlife habitats, open space and our drinking water resources. The MCC reviews all projects that are to be located in the Aquifer Conservation District and the Wellhead Protection Areas. The MCC also reviews Dredge & Fill permits for the NH Department of Environmental Services (NHDES). The results of our review are submitted to the Planning Board or the NHDES respectively for their consideration and action.

The MCC has been given the management responsibility for about 1,500 acres of Town-owned “open space” land including: Horse Hill Nature Preserve (HHNP), Wasserman (WCA) and Wildcat Falls Conservation Areas (WFCA), Fields Farm, Mitchell Woods, Gilmore Hill Memorial Forest and the Grater Woods Forest (GW).

During 2014, the Conservation Commission accomplished the following:

- Had the benefit of the following Eagle Scout Projects:
 - Observation deck overlooking a Beaver Pond at Grater Woods by Ben Parker.
 - Pedestrian Bridge along the Drilled Rock Trail in Grater Woods by Evan Petrie.
- Coordinated with the School District to do a major trail maintenance project on the Gateway Trail in Grater Woods.
- The HHNP Subcommittee installed a bench on a knoll within the Horse Hill Nature Preserve in memory of Harold Watson.
- Had a Beaver Management Study substantially completed and initiated a number of water control activities to better control water levels on property managed by the Commission. These controls addressed significant impacts to private property and Town infrastructure.
- Performed Invasive species mitigation at our Brookside Drive property.
- Updated and improved the trail markers and signage at our properties.
- Continued to hold our annual seedlings giveaway to the residents.
- Continued to improve and add to our website: www.merrimackoutdoors.org
- Saw the retirement of Ron Davies, Simon Thomson and Tom Lehman from the Commission and the addition of Mike Boisvert and Cindy Glenn as new fulltime members.

The Conservation Commission receives funding in the Town budget for its business related activities and also manages three other funds for the benefit of the Town. The Horse Hill Nature Preserve fund has received donations in the past year and the other accounts received small interest payments. At the end of the 2013/14 fiscal year, the balances in these funds were:

- | | |
|---|-----------------|
| • 51- Special Conservation Fund | \$ 37,639.04 |
| • 53- Land-Use Change Conservation Fund | \$ 1,264,321.17 |
| • Horse Hill Nature Preserve Fund | \$ 1000.61 |

The Commission has three Sub-Committees to help with the management of the Horse Hill Nature Preserve, Wildcat Falls Conservation Area and Grater Woods Forest. Each is very active and is continually improving the outdoor experience at each property. If you have an interest in supporting their efforts, please email the Commission at merrimackoutdoors@merrimacknh.gov. The MCC very much appreciates and could not function without the significant support of the staff of the Community Development Department.

Submitted by,
Tim Tenhave, Chairman

ECONOMIC DEVELOPMENT CITIZENS ADVISORY COMMITTEE

The Economic Development Citizens Advisory Committee (EDCAC) engages in activities intended to foster and augment a positive business environment in Merrimack.

Through the early part of the year, the Committee focused on understanding the ramifications NH RSA 79-F Taxation of Farm Structures and Land under Farm Structures to our community. The purpose of this RSA is to encourage preservation of productive farms and associated structures and to prevent their loss due to property taxation at values incompatible with their usage. The Committee prepared a draft presentation and met with the Agricultural Commission to get their input and recommendations. To date, further action to move forward with scheduling a presentation to the Town Council has been put on hold due to the loss of key members.

In February, Tom Galligani, the Economic Development Director for the City of Nashua and George Durante, the OED Program coordinator for the City of Nashua, gave a presentation about the Greater Nashua Revolving Loan Fund. The loans are available for companies throughout the region and not just for Nashua based companies. The fund provides flexible alternative financing for various business activities based on the creation or expansion of businesses.

Also in February, the Town hosted a “Right to Know” training session. Susan Lee and David Shaw attended the session and at the March meeting shared information regarding how the “Right to Know” laws apply to volunteers on Town Committees and Commissions.

In September, the Committee members once again volunteered their time to support the 8th annual Merrimack Fall Festival/Business Expo assisting David Shaw, the 2014 event organizer and EDCAC member, with set-up, providing festival information services and clean-up. The event is overwhelmingly viewed as a positive experience by business and residents alike.

The Committee engaged in periodic discussions about how best to structure a business recognition award that provides public acknowledgment of local businesses that embodies the EDCAC tagline “Merrimack ... Local Spirit, Global Impact”. The details will require additional planning before implementing.

The membership of the Committee saw a significant reduction in July, as the terms of several members expired. The remaining members regretfully said good bye to Marc Casseres, Linda Bonetti and Edward Fasci. We heartily thank them for their significant contributions and camaraderie, they will be greatly missed.

Moving forward the Committee will assist Timothy Thompson, Director of Community Development with the creation of a user-friendly development guide and any other projects where the involvement of the EDCAC can benefit that department. In addition, the Committee has been asked by the Town Council to study the New Market Tax Credits program.

A big challenge facing the EDCAC, like several other committees, is how to attract and recruit new members. The Committee will continue to explore ways of bolstering the committee membership. The Committee is open to new members and always welcomes Town residents to attend and participate in our monthly meetings held on the second Wednesday of the month at 7:00PM in the Merrimack Memorial Room.

Submitted by,
Susan B. Lee, Chairman

HERITAGE COMMISSION

2014 found the Heritage Commission with four full members and a liaison. We are actively seeking another member and three alternates. We met 10 times during 2014.

The tour brochures have been completed by a youth, Justin Calautti, and will be printed in the spring. They will be available through the Town's website. The display case at the top of the stairway in the "old" Town Hall currently has a display provided by Merrimack Historical Society. The current one features "NH Liquor Bottles", by Bob L'Heureux.

A plaque has arrived from the Pennichuck Water Works showing the history of the Village Dam, which was removed in 2008. It will be mounted on the concrete wall in the canal pass-through when the walking trail is completed. This is being arranged with the Town Center Committee and the Public Works Department. The plaque is stored in the Town Manager's office.

Signage for the Chamberlain Bridge will be done when the sidewalk to the bridge is being upgraded, anticipated in 2015. At that time, some of the granite blocks on the east side of the bridge will be removed and the words "Chamberlain Bridge" carved into one of them before being reinstalled.

We are currently evaluating the repair/replacement of the plaque honoring John Cromwell, located on the property of Anheuser Busch. It has weathered badly and located in a flower bed, making it difficult to find.

The portraits to be framed and mounted on the walls of the Thornton Meeting room in the Town Hall are complete, but not yet mounted. The Matthew Thornton and Gage portraits will remain in place. The Commission supported the framing of several portraits to be mounted in the Memorial Room. This project was headed by Jackie Flood.

Historical signs will be made and presented to owners of homes and businesses on roads in alphabetical order from E- M, which have enough historical data. Letters have been sent to owners to determine interest before creating these signs. The signs will be made by R & L Graphics. The research being done for these homes was prepared by the Historical Society.

A project, "Matthew Thornton Historical Scavenger Hunt" was completed previous to the July 4th celebration. 14 stations were located with 50 Passports distributed and 29 returned. Prizes were awarded for completion, but the change in date for the celebration created some conflicts.

The Commission manned booths at the July 4th celebration and Knights of Columbus Craft Fair. These were jointly sponsored with the Historical Society. A set of 16 greeting cards were created and available for sale at the K of C Fair, and also through the Town Manager's office and several churches. Thanks to Kristen Newhall for her coordination of this design and purchase and to several photographers for their contribution.

As you see, the Commission and the Historical Society are working jointly on many projects, and all members of the Commission are also members of the Society. The cooperation between the two organizations has greatly benefited our progress in the interest of the Town of Merrimack. We had great assistance from Dave Yakuboff, before his passing, and appreciate the interest and help from Paul Micali until the new liaison, Lon Woods, was appointed. Lon's active participation is much appreciated.

Submitted by,
Anita Creager, Chairman

The NRPC provides comprehensive planning services for local land use, transportation, and environmental planning efforts, and delivers extensive mapping and data assistance utilizing the latest technologies.

In 2014, NRPC launched our new website at www.nashuarpc.org. The site is intuitive to navigate and information is easier to find. It promotes understanding about NRPC: our mission, our services, and the value we provide. The site contains a wealth of data resources presented in a modern, creative, and interactive manner to meet the evolving expectations of our communities. For each of our core planning areas, Transportation, Land Use Planning, GIS, and Environment, there are pages that summarize our service offerings with illustrative work examples. In addition, there is a transportation data viewer, a searchable Document Library and new flagship application called Live Maps that allows users to create their own parcel level maps. For questions regarding NRPC services, please contact Kerrie Diers, Executive Director, at 424-2240 or at kerried@nashuarpc.org.

In 2014, NRPC provided the following services to the Town of Merrimack:

TRANSPORTATION

Traffic Data Collection – NRPC collected traffic counts at 18 locations within Merrimack. These counts were collected in cooperation with NH Department of Transportation to support the Highway Performance Monitoring System. Historical data for all locations may be found at <http://www.nashuarpc.org/trafficcount/index.htm>.

Transportation Improvement Program (TIP) – NRPC develops and maintains the TIP so that federal highway transportation dollars are available to Merrimack and the rest of the region. Throughout 2014, NRPC carefully monitored the status of Merrimack projects in the TIP to ensure that project information and changes initiated by NHDOT were communicated to the Town planning and community development staff.

2015-2040 Metropolitan Transportation Plan (MTP) - NRPC develops and maintains the MTP so that federally funded and regionally significant transportation projects can be advanced towards design and construction. The MTP lists multimodal projects over a 25-year planning horizon and is the source from which specific projects are identified, prioritized and selected for funding through the Ten Year Plan and TIP. This is a critical step to ensure federal highway transportation dollars are available to Merrimack and the rest of the region.

Other Transportation Services -

- NRPC attended Ten Year Plan Hearings to address FEE Turnpike tolling and reported information on potential projects to the Town Council and Community Development staff. NRPC continues to monitor the conversion of the Bedford toll plaza to an open road tolling facility.
- NRPC staff worked with the Town Bicycle and Pedestrian subcommittee to develop a plan for the DW Highway corridor.
- Turning movement count data was collected at the intersection of Wire Road and Daniel Webster Highway to support the Merrimack DPW.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Data Services – NRPC continues to maintain an authoritative digital GIS basemap for the region. In addition to an ongoing program of basemap data maintenance, NRPC initiated a project of inventorying existing trail data which has been of particular interest to the Town of Merrimack.

Custom Hard-Copy Maps and Analysis – NRPC continues to provide ad-hoc mapping services. In

2014, NRPC provided an updated set of our standard maps for Merrimack Parks and Recreation, and also created custom soil and aquifer map for Planning.

Applications – MapGeo, NRPC’s award-winning Live Maps App, is a public-facing resource for property information in the region. NRPC’s Transportation Data Viewer hosts the most up-to-date traffic counts and transportation project information, in an easy-to-use Google Interface.

Training and Workshops – NRPC hosted the free, instructor-led classroom training, “Introduction to American Factfinder with Thematic Mapping.” We also continued the quarterly GIS Brownbag Lunch Series, an informal knowledge-exchange among GIS users in the region. In 2014, NRPC developed expertise in CommunityViz scenario planning software and presented a regional build-out model to our towns.

LAND USE AND ENVIRONMENT

Household Hazardous Waste Program - On behalf of the Nashua Regional Solid Waste Management District, NRPC conducts six HHW collections each year to allow residents to properly dispose of hazardous products. Five of the events were located at the Nashua Public Works Garage and one was held in Milford. Residents of Merrimack could attend any of the six events.

In 2014, a total of 1,623 households participated in the HHW collections District-wide; of those, 206 households came from Merrimack. In 2014, participation rates among Merrimack households were the highest they have been in since 2005 (tied with 2007). District-wide, participation rates in 2014 were the 3rd highest they have been in the past 10 years and the highest they have been since 2007.

The Solid Waste District manifested a total of 84,799 pounds of waste during the 2014 collection season. Non-latex paint is the most common item received (50.3%). Solvents and thinners were the second most common item (37.9%). Lawn and garden products were the third most common item (25.3%). Merrimack residents reflected this pattern. Among Merrimack residents, 47.1% brought non-latex paint to the collection events, 37.9% brought solvents and thinners, and 27.7% brought lawn and garden products.

Hazard Mitigation - NRPC worked with Merrimack’s hazard mitigation team to complete the update to the Town’s Hazard Mitigation Plan, incorporating newly obtained fluvial erosion hazard data. The new data documents the causes of erosion and other river movements, identifies property and infrastructure at risk, and determines how areas at greatest risk can be targeted for hazard mitigation opportunities such as culvert replacements or bank stabilization projects. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years in order to maintain eligibility for federal mitigation grants. Merrimack’s Hazard Mitigation Plan Update is complete and is pending formal approval from FEMA.

Baboosic Lake Watershed Plan Update - NRPC worked closely with the Town of Merrimack and the Baboosic Lake Association to update the Baboosic Lake Watershed Based Plan, originally written in 2008, and the Baboosic Lake Stormwater Improvement Project, written in 2013. The objectives of the update are to incorporate the activities and data developed in the last five years into the reports. Included are updated water quality information on existing phosphorus and a trend analysis of previous levels, a monitoring schedule and identification of respective roles for BMP maintenance, and recommendations to existing regulations and operating procedures.

PARKS AND RECREATION COMMITTEE

The Merrimack Parks and Recreation Committee serves as an advisory board to the Town Manager and the Town Council through the Parks and Recreation Department Director. It recommends the utilization of all Town recreation property and formulates a Town recreation master plan.

Membership includes representatives from the Town Council, the School Board, Merrimack Youth Association, Merrimack Senior Citizens Club and six members at large. Lorraine Lessard, our long time member from the Seniors Club, retired from the Committee. She was invaluable in coordinating and reporting our annual field review project.

In conjunction with Parks and Recreation Department staff, Committee members partnered with other organizations to host several community events. These included the Haunted Halloween Walk in October, the Holiday Parade and Tree Lighting Ceremony in December, the Winter Carnival in February and the Easter Egg Hunt in April. In 2014, the Parks and Recreation Department also coordinated the July 4th parade and fireworks.

In January 2014, Matthew Casparius, CPRE came on board as the new Director of Parks and Recreation. As a Certified Parks and Recreation Executive, he has extensive experience and we look forward to the Town implementing many of his plans and programs.

The Dog Park Subcommittee became the "Friends of Merrimack Dog Park". Land clearing and forest maintenance in the area of the dog park (the south end of the south parking lot) was completed in the spring of 2014. The Friends continue to fund raise, with a construction goal of third quarter 2015. Tax deductible donations can be paid to "Town of Merrimack" with a memo of "Dog Park".

The Committee currently is authorized to have twelve regular members with two alternates. Any citizen of Merrimack interested in any aspect of recreation within the Town is welcome to attend and express their ideas, concerns and opinions. There are openings for additional members.

Please visit our new web site at <http://www.merrimackparksandrec.org/> for routine updates and meeting agendas.

Submitted by,
Chris Christensen
Chairman

PLANNING BOARD

The Merrimack Planning Board held 22 regular meetings during 2014, primarily for the review of subdivision and site plans, and discussions of proposed amendments to the Subdivision Regulations. The Board reviewed and approved or reinstated 2 residential subdivision plans, which created a total of 19 cluster lots and 1 new conventional residential building lot, compared to 34 lots in 2013, 1 lot in 2012, 7 lots in 2011, 16 lots in 2010, 11 lots in 2009, 11 lots in 2008, 30 lots in 2007 and 25 lots in 2006.

The Board approved 5 Lot Line Adjustments and 1 Voluntary Lot Merger this year. Three bonds were approved, 2 were reduced and 4 bonds were released (combination of Performance and Maintenance Bonds).

The Planning Board approved 11 commercial, 5 industrial and 4 residential site plans during the year. Notable site plans included site improvements and building renovation to Autofair Volkswagen, re-use of a building on Columbia Circle for the Able Ebenezer Brewery, ConvenientMD Urgent Care and related medical offices on Dobson Way and the expansion of PSNH's Eagle substation. This year, the Board also approved two Conditional Use Permits. The first, Edgebrook Heights, is a 35+/- acre site located on the southern portion of Daniel Webster Highway and proposes a mix of retail, office, multi-family residential and assisted living. The second, Flatley Companies' mixed use CUP is on an approximately 90 acre site in the northern portion of Daniel Webster Highway and involves industrial, commercial, retail, multi-family residential and restaurant uses.

This year, alternate Matthew Passalacqua and full member Stanley Bonislowski resigned from the Board. Staff and the Board would like to congratulate current alternate and long-time member and chairman of the Planning Board, Nelson Disco, who was the recipient of the Lifetime Achievement Award at the Merrimack Fall Festival. At the year-end, the Board consists of six full members and one alternate. There is 1 full member and 2 alternate positions vacant that the Board is looking to fill. Anyone interested can contact the Town Staff for more information. In June, Robert Best was re-elected as Chairman and Alastair Millns was re-elected as Secretary to the Board.

The Planning Board officially adopted the Master Plan at the January 7, 2014 meeting. The work had been aided by a steering committee consisting of representatives of many, if not all, town boards, committees and groups and by the consulting firm of Vanasse, Hangen, Brustlin, Inc. The Planning Board is very pleased with the final product. The Planning Board has already begun implementation by setting up a Bicycle and Pedestrian Work Group which has been meeting monthly since June focusing on ways to improve sidewalks and other non-vehicular transportation accommodations around Town, specifically Daniel Webster Highway. The Planning Board and Town Council approved Zoning Ordinance amendments for self-storage facilities, making 2014 a busy and productive year.

Community Development Director Tim Thompson, Planning and Zoning Administrator Jillian Harris, Assistant Planner Donna Pohli, Former Planning and Zoning Administrator Nancy Larson, Recording Secretaries Zina Jordan & Dawn MacMillan, the Clerical staff, Diane Simmons, and Susanne Holstein of the Community Development Department and CLD engineering consultants provided invaluable support to the Planning Board. Additional assistance was provided to the Board by the Public Works Department, the Fire Department, Merrimack Village District and the Nashua Regional Planning Commission.

Submitted by,
Robert Best, Chairman

TECHNOLOGY COMMITTEE

The Technology Committee was created in 2011 to provide ongoing assessment to the Town Council of the Town's use of technology, both software and hardware, as it is used today and looking into the future.

The Town Council wants the Committee to be looked at by all Department heads as a resource for investigation and recommendation of future software and technology related hardware purchases. In addition, the Committee should promote the Town to businesses.

The Committee meets on a quarterly basis or when called upon. In 2014, the Committee held four meetings. Those meetings were focused on reviewing a contract for the Welfare Department. Of those four meetings, only one was a scheduled quarterly meeting due to lack of issues.

This year we had one new member, Dustin Liukkone, join and member Anthony Richardson choose not to continue when his term expired.

The members of the Technology Committee are skilled professionals who contribute their time to help the Town deal with the problems and take advantage of the opportunities offered by modern technology. Our meetings are open to the public and we always welcome input.

Submitted by,
Brian McCarthy
Chairman

TOWN CENTER COMMITTEE

The Town Center Committee's (TCC) mission is to coordinate the development of a safe and inviting town center for Merrimack residents and visitors to patronize local businesses and key destinations. Efforts are focused on the town center area as defined in Chapter X of the Town of Merrimack Master Plan Update, 2002, referencing the Town Center Master Plan.

In the Committee's efforts to accomplish the several "Action Items" of our "Town Center Pedestrian & Trail Master Plan", we have concentrated throughout 2014 on:

- The Souhegan River Trail system that, when completed, will connect Watson Park westward, under the Chamberlain Bridge via a former mill sluiceway and along the Souhegan River, to the pedestrian bridge now in place across the Souhegan, and from there westward to Wildcat Falls and through the 80 Acre Forest to the end of Currier Road. During 2014, a wooden bridge was constructed across a small seasonal waterway on the trail, and portions of the trail were relocated to better protect the river bank from erosion. This work was accomplished by a local Eagle Scout candidate, James Jolly.
- A topographic survey of the land near the sluiceway and across a former wetland, necessary to obtain State Wetlands and Shoreland Permits, was completed this year through donations by Keach-Nordstrom Associates, the National Park Service and an anonymous Merrimack citizen.
- This year the NH DOT combined the former Safe Routes to School Program with two other programs to form the Alternative Transportation Program (ATP) to help fund community pedestrian projects. The TCC with the help of the Merrimack Public Works Department have applied for a grant from the ATP to construct that portion of the Souhegan River trail west of the Chamberlain Bridge to the School District land. Results of our application request will be announced in January.
- In 2013, a study report was completed by the Safe Routes to School Subcommittee with support from the NRPC. The report targets several areas where construction or improvements to the pedestrian walkways would improve pedestrian access to the Mastricola and Merrimack High School complex. This year, promotion of bike and walk to school activities have progressed for staff and students within the schools.

Our plans for 2015 include continuing work on the Souhegan River Trail project, primarily by obtaining funding for completion of the trail near the Merrimack Fire Station. We will also continue planning trail signs, including a sign honoring the memory of Merrill's Marauders, for whom the Merrill's Marauders Bridge over the Souhegan River is named. Cost estimates for implementing portions of the Safe Routes to School are being obtained in hopes of obtaining grant funding. Proper easements are also being sought to allow the trail to cross a parcel of NHDOT land.

Mr. Chris Ortega, Ms. Karen Freed and Ms. Jackie Flood joined the TCC during 2014, while Ms. Tracy Bull and Mr. Patrick McGrath resigned from the Committee. We are very grateful for Ms. Bull's service in coordinating the "Safe Routes to School" study and for Mr. McGrath's help with signage planning. Members of the Town Center Committee at the end of 2014 were; Chris Ortega, Nelson Disco, Peter Flood, Jackie Flood, Mary Hendricks, Debra Huffman, Bill Wilkes, Karen Freed and Finlay Rothhaus, Town Council Representative.

Submitted by,
Nelson R. Disco
Chairman

ZONING BOARD OF ADJUSTMENT

In 2014, the Zoning Board of Adjustment held twelve regularly scheduled meetings and one joint meeting with the Planning Board. The Board was presented with fifty-six (56) cases for variances, special exceptions, equitable waivers, requests for rehearings, rehearings and appeals of administrative decisions.

<u>Variances</u>	<u>Granted</u>	<u>Denied</u>	<u>Withdrawn</u>
Yard Setbacks	12	0	0
Septic System Setbacks	0	0	0
Wetlands Setbacks	1	0	0
Frontage	3	0	0
Area/Density	3	0	1
Signage	6	0	1
Use	2	1	2
Other Miscellaneous	2	0	0
	29	1	4
<u>Special Exceptions</u>			
Use (R)	0	1	0
Use (I-1)	1	0	0
Use (C-1)	2	0	0
Use (C-2)	1	1	0
No Disturb Wetland Buffer	0	0	0
Accessory Dwelling Unit	4	0	0
	8	2	0
<u>Other</u>			
Appeals of Administrative Decisions	0	2	0
Equitable Waivers	4	0	0
Requests for Rehearings	3	2	0
Rehearing	0	1	0
	7	5	0
<u>Total</u>	44	8	4

At its meeting on August 27, 2014, the Board elected Fran L'Heureux as Zoning Board Chair and Phil Straight as Zoning Board Vice Chair. Since Phil Straight resigned in December, the Board elected Tony Pellegrino to be Vice Chair at their December 17, 2014 meeting until their annual meeting.

As of December 31, 2014, the Board consisted of four full members and one alternate member. The full members are: Chairman Fran L'Heureux, Vice Chair Tony Pellegrino, Richard Conescu and Patrick Dwyer. The alternate member is Leonard Worster. There is one full member and two alternate positions available. So if you are interested in volunteering, please contact staff.

Staff support is presently provided by Timothy Thompson, Community Development Director; Jillian Harris, Planning and Zoning Administrator; Donna Pohli, Assistant Planner; Secretaries Diane Simmons and Sue Holstein and Zina Jordan and Dawn MacMillan, Recording Secretaries.

Submitted by,
Fran L'Heureux, Chairman

TOWN OF MERRIMACK, NH



2014 DEPARTMENT REPORTS

ADOPT-A-ROAD / ADOPT-A-SPOT`

Adopt-A-Road allows individuals, organizations, or businesses to “adopt” all or parts of Town roads for the purpose of litter pick up. Sponsor plates recognizing the volunteers are posted at each of the adopted areas of roadway. Adopt-A-Road sponsors are asked to perform their roadside litter clean-up every spring and fall. Many sponsors perform ongoing pickup during daily or weekend exercise walks. Recently added is the Adopt-A-Spot program, allowing groups to focus their efforts on beautification of a small area in Town. The current list of sponsors is:

American Legion Post	Baboosic Lake Road
American Legion Post Auxiliary	Hillside Terrace and Church Street
Avant Gardener Landscaping	Turkey Hill Road
Bailey’s Towing & Autobody	Back River Road
Boy Scouts of America, Troop 15	Naticook Road
Boy Scouts of America, Troop 401	Pearson Road
Charlie McCaffery, Masiello Real Estate	Wire Road
College Mums	Baboosic Lake Road
Cub Scout Pack 48	Amherst Road
The Debelis Family	Meetinghouse Road
The F. Thornton Family	Atherton Road
Granite State Contractors	Bedford Road
Hickory Hollow Farm	County Road
Jon’s Angels	Adopt-A-Spot at Twin Bridge Park
Jon Simeone	Wilson Hill Road
Klara Drive Friends & Families	Bean Road
Knights of Columbus, Queen of Peace Council	Baboosic Lake Road
LCM Remodeling	Amherst Road
Marty Drive Friends and Families	Woodward Road
Merrimack Conservation Commission	Lawrence Road
Merrimack Crimeline	Daniel Webster Highway
Merrimack Friends and Families	Lawrence Road
Merrimack High School FIRST Robotics	O’Gara Drive & McElwain Street
Merrimack High School Interact Club	Woodbury Street
N.H. Right Riders	Wire Road
Reagh Greenleaf, Sr.	Camp Sargent Road
Steven Miller	Belmont, Bristol, Raymond, Bradford & Bow Roads
Transupport, Inc.	Wright Avenue
The Trippett Family	Depot Street & Mill Street
Nancy Pease	Peaslee Road
The Whitney Family	Trowbridge Drive

We would like to extend a very big “THANK YOU!” to all of our past and continuing participants!

The Adopt-A-Road program has been very successful, but we do have more “orphans” that need “parents”. We would also like to see more participants in the program to help beautify Merrimack. Individuals, businesses, or groups that are interested may call the Highway Garage at 423-8551, or visit our website: http://www.merrimacknh.gov/dpw/highway/adopt_a_road_program

Submitted by,
Adam Jacobs
Highway Operations Manager

ASSESSING DEPARTMENT

Greetings from the Assessing Department! It's time once again to bring you some news regarding property values in Merrimack. 2014 was a busy and productive year in the Assessing Department. In 2014, we continued with the cyclical process of verifying data. The Assistant Assessor is visiting properties based on a random selection process. There are many properties that had not been visited in almost 10 years and as such, those are the properties that we began with. This process ensures the data is accurate and reliable, making the next update process (2016) a much smoother process. If you are not at home when the Assessor visits, he will measure the exterior and leave a door hanger asking you to call and arrange for an interior inspection. Please don't hesitate to call the Assessor's office should you have any questions or concerns regarding the process.

In 2014, we saw real estate values appreciating for the first time in many years. The equalization ratio finalized by the State of NH Department of Revenue (DRA) indicates assessments on average are less than market value. The 2014 median equalization ratio is 97.4%

The Assessing Department has an open door policy and we urge you to call or come in with any questions you may have regarding your assessment. Your assessment is available for review online (link on front page of Town website) and we suggest you periodically review the data for accuracy, as the taxpayer shares the responsibility to ensure the data they are essentially taxed on is accurate. If an error exists, please notify us immediately so we may review and rectify.

For 2014, the average home assessment is \$240,000. We qualified and granted 426 exemption applications including blind, improvements to assist those with disabilities, elderly and disabled taxpayers. We have 1,285 residents receiving the Veteran's tax credit and there are 141 parcels assessed under the current use program. The Town will continue to review assessment procedures to ensure compliance with the State of NH - DRA and the Assessing Standards Board.

The cooperation and understanding from the taxpayers has made this year a success. Remember, as Assessors, we are responsible for fair and equitable assessments for all, however, the tax levied against those assessments is decided by you, the voter. Every vote DOES count!

Submitted by,
Tracy Doherty
Administrative Assessor

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department provides professional, technical and administrative support to the Planning Board, Zoning Board of Adjustment, Town Council and other related groups as needed. The Department is also responsible for coordinating the subdivision and site plan review process and assisting in the development of the updated Master Plan.

With the adoption of the Town's Master Plan in 2013, staff and the Planning Board have begun the process of implementation of the Plan's recommendations. A work group of staff members and Board members began work in 2014 on developing a Pedestrian/Bicycle Master Plan for the community, focusing on areas of Town where sidewalks and accommodations for non-vehicular transportation are most appropriate (focusing primarily on the Daniel Webster Highway Corridor). The work group continues to meet monthly, and hopes to present initial findings and preliminary recommendations in 2015. Additionally, the Board and Town Council approved Zoning Ordinance amendments for self-storage facilities, and we anticipate additional ordinance and regulation updates to take place in the coming year.

2014 saw the conditional approval of the Town's first 2 mixed-use conditional use permits (CUP's). These projects allow for mixing residential, commercial and industrial development within a single project, as long as criteria from the Zoning Ordinance are met. The approval of the CUP allows for each component of the mixed use project to then move forward through the typical subdivision and site plan process. In August, the Planning Board approved a mixed use CUP for Edgebrook Heights, a 35+/- acre site located in the southern part on the Daniel Webster Highway corridor just north of the Nashua town line. Edgebrook proposes a mix of retail, office, multi-family residential and assisted living. In November, the Board approved the Flatley Companies' mixed use CUP consisting of industrial, multi-family residential, commercial, restaurant and retail uses. The Flatley site consists of approximately 90 acres and is located in the northern part of the Daniel Webster Highway Corridor, surrounding the St. Gobain facility.

Highlighting what we hope to be continued success in attracting economic development and expanding the tax base for the community, we are excited to see the following projects gain approval this past year: Able Ebenezer Brewing Company (re-use of a building on Columbia Circle), ConvenientMD Urgent Care and related medical offices (Dobson Way), AutoFair Volkswagen (site improvements, building renovation), and PSNH Eagle Substation (expansion of the substation off Star Drive).

I would like to thank all the Board, Commission, and Committee members who work tirelessly to make Merrimack a better place to live, work and play. I encourage anyone with interest to consider volunteering for one of our boards or commissions in 2014, to either fill existing vacancies (there are currently vacancies on the Planning Board, Zoning Board and EDCAC) or new terms in June.

In March, Planning & Zoning Administrator Nancy Larson left Merrimack to become the new City Planner for the City of Concord. We wish her well and thank her for her 7 years of service to the community. In May, we hired Jillian Harris, AICP, as the new Planning & Zoning Administrator. Jillian brings with her 7 years of experience as a regional Planner in both CT and NH. She has fit in seamlessly with the Department, is successfully making the transition from regional to local planning and has been a terrific addition to the staff. Last, but not least, I would like to thank my staff for their dedication and commitment in support of the Department's mission. The Town is fortunate to have employees of such caliber.

Submitted by,
Tim Thompson, AICP, Community Development Director

FINANCE DEPARTMENT

The responsibilities of the Finance Department include the following.

- The recording and reporting of all financial transactions of the Town and the preparation of various management and compliance reports.
- The administration of a complex payroll accounting system (approximately 12,200 payroll checks per year for almost 390 employees) and the maintenance of employee vacation and sick leave accrual records.
- The pre-audit of all purchase orders and vendor invoices, the recording of these documents, the processing of related accounts payable checks and the reporting of the expenditures reflected thereby (approximately 755 purchase orders, 8,375 invoices, and 5,022 accounts payable checks per year).
- Recording cash receipts reported by the Town Clerk/Tax Collector; depositing and recording cash receipts from other departments; and reconciling cash accounts to monthly bank statements and to the Treasurer's records.
- Processing departmental allocations of group insurance, telephone, fuel, and vehicle repair costs.
- Assisting the Treasurer in investing Town funds in accordance with those policies.
- The preparation of the Town's annual budget and associated compliance reports and participation in all budget-related meetings.
- Coordinating the preparation of the annual capital improvements program on behalf of the Planning Board.
- Assisting in the negotiation of collective bargaining agreements.
- The competitive bidding of all purchases of equipment costing \$1,000 or more.
- Coordinating the auction of surplus Town equipment and vehicles and unclaimed equipment received by the Police Department.
- Coordinating the billing and collection of ambulance fees.
- The competitive bidding of the Town's group health, dental, life and disability insurance coverage; coordinating the related employee enrollment and re-enrollment processes; auditing all related billings; and the processing of life and disability insurance claims.
- The competitive bidding of the Town's workers compensation, unemployment compensation, property and liability insurance coverage; and ensuring that the Town's property and liability insurance coverage is adequate.
- The administration of a fixed asset accounting system.
- Coordinating the issuance of bonds and other debt obligations.
- Assisting the Town Manager, the Town Council and other departments and committees in various finance-related matters.
- The Town's financial condition at June 30, 2014, is excellent. There is an unreserved fund balance (surplus) in each of the major operating funds for cash flow purposes and to protect against contingencies. Long-term debt is well below the maximum level recommended by credit rating agencies.

Submitted by, Paul T. Micali, CPA, Finance Director/ Asst Town Manager

FIRE AND RESCUE DEPARTMENT

Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

To the Honorable Town Council, Town Manager and the citizens of Merrimack, on behalf of the Merrimack Fire and Rescue Department, it is my pleasure to provide you with our 2014 Annual Report Summary. From this report, you will gain knowledge regarding the different divisions within the Department and programs that serve you, our residents and customers. We invite all customers to visit our web site at www.merrimacknh.gov/fire to gain knowledge and information about our department, emergency planning, health information, fire prevention and fire/building and health codes.

As we look toward the future Merrimack Fire and Rescue Department stands ready 24 hours every day to provide emergency medical service, fire protection, rescue, fire prevention, emergency management, building and health services to you our customers.

During the 2014 year the divisions within Merrimack Fire Rescue answered around 28,500 calls for service pertaining to emergency service, emergency management planning actions, inspections, plan reviews, code compliance, and health concerns and building activities.

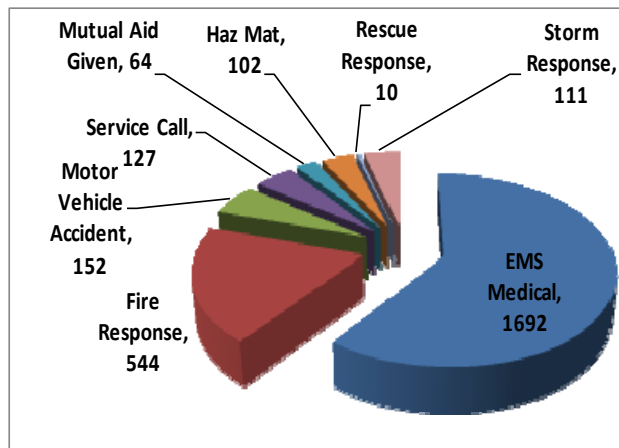
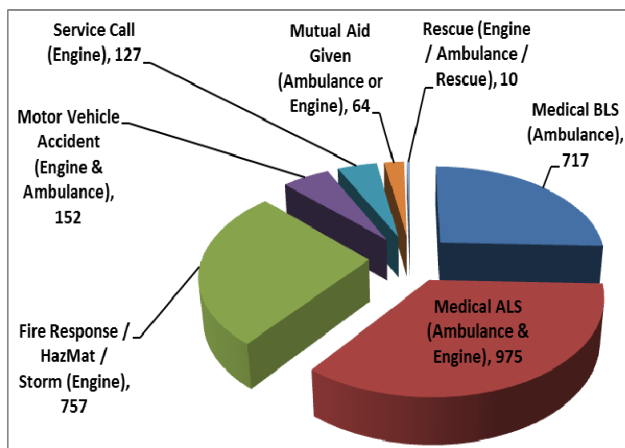
OPERATIONS DIVISION

2014 was another busy year for Merrimack Fire and Rescue Department Operations personnel.

Emergency Activity

Fire and Fire Related calls.....	1016 incidents
Emergency Medical (Ambulance).....	1786 incidents
Patients Treated:	2074 Patients
Total emergency incidents.....	2802 incidents

This past year, we responded to a number of significant incidents, including several fires in multi-unit occupancies, one of which was caused by lightning igniting a natural gas appliance supply line, an electrocution in a large business facility, as well as numerous motor vehicle accidents and traumatic injuries requiring Medical flight transports to Level 1 Trauma Centers in Boston. Paramedics also successfully identified a number of cardiac blockages in patients, allowing rapid medical intervention and immediate transport to cath labs in area hospitals. Personnel responded to eighteen (18) fires in structures that were extinguished before causing major damage, due in part to rapid notification and response by personnel who are on duty providing emergency services 24 hours each day, 365 days each year, covering two Fire Stations.



FIRE AND RESCUE DEPARTMENT

Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

Training Activity

Training through NH Fire Academy.....	385 hours
Pre-fire planning.....	980 hours
In-house departmental training.....	2879 hours

Training Overview

This year, personnel spent significant time training in Incident Command, Emergency Scene Management, Technical and Water Rescue Training and Hazardous Materials emergencies. Fire personnel also trained extensively with the Police Department and the Merrimack School district on evacuation drills from numerous schools within the Town. Many hours were also spent on emergency medical training, including Advanced Life Support, as well as training on new Cardiac Monitors and automated CPR devices that are now deployed on each Ambulance.

Engine 2 placed in service on July 31st at Station 2, South Merrimack, on Naticook Road.



Service Recognitions

A number of personnel were recognized for their years of service to the Town of Merrimack:

Assistant Chief Brian Borneman	Recognized for 20 years of service
Captain Brian Dubreuil	Recognized for 20 years of service
MFF/Paramedic Paul Kelly	Recognized for 15 years of service
MFF/Paramedic John Chisholm	Recognized for 10 years of service
Firefighter Ryan Thomas	Recognized for 5 years of service

Promotions

A number of personnel were promoted during the past year:

Lt. Matthew Duke	Promoted; 5/4/14 to Captain
MFF Thomas Dalton	Promoted: 11/30/14 to Lieutenant
MFF/Paramedic Shawn Brechtel	Promoted: 5/11/14 to Lieutenant
MFF Daniel Newman	Promoted: 10/19/14 to Lieutenant
FF/Paramedic Jeremy Penerian	Promoted: 4/13/14 to MFF

Retirements/Resignations

Four of our members retired and two resigned after many years of dedicated service to the Town:

Mark Akerstrom (Master Firefighter)	Hired: 11/30/87	Retired: 1/4/14
Scott Simpson (Captain)	Hired: 11/30/87	Retired: 4/30/14
Philip Comeau (Master Firefighter)	Hired: 2/8/09	Resigned: 7/5/14
Donald Cole (Firefighter)	Hired: 1/6/14	Resigned: 9/5/14
Richard Barrows (Lieutenant)	Hired: 11/30/87	Retired: 10/14/14
Shawn Allison (Captain)	Hired: 4/3/89	Retired: 10/14/14

FIRE AND RESCUE DEPARTMENT

Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

New Hires for 2014

Tyler Gaudette	Hired: 1/6/14	Gordon Othot	Hired: 10/20/14
Nathan Landry	Hired: 1/6/14	Joseph Pelrine	Hired: 10/20/14
Riley Northrop	Hired: 6/16/14	John Bollhardt	Hired: 10/31/14

SUPPORT SERVICES

Fire Prevention

This year, Fire Prevention was involved with several new construction projects in Town. The completion of construction of a new building for Maquet Getinge (Atrium Medical Devices) located at 40 Continental Boulevard involved many consultations, plan reviews and inspections; the building is now occupied and operating. The expansion of Nanocomp Technologies at 57 Daniel Webster Highway has also generated numerous consultations, plan reviews and inspections, including specific chemical processes for the high tech industry. Fire Prevention performed over 3,000 fire and life safety inspections within our community to ensure that the businesses and schools are safe for their customers, the public and our children. Inspection and plan review fees brought in over \$22,000 in revenue to the Town.

Over 2,900 consultations were conducted by the Fire Marshal's Office. These consultations included providing fire and safety advice to local citizens and contractors on such subjects as generators, smoke and carbon monoxide detectors, fire extinguishers, wood and pellet stoves, emergency exits and code requirements. Consultations with businesses included life safety code requirements, fire alarm and sprinkler requirements, capacity and egress requirements, removal of oil and propane tanks, school safety and construction requirements.

The Fire Marshal investigated 22 fires this year, including 1 vehicle fire, 8 structure fires, 1 suspicious school fire, 2 brush fires and 2 commercial dumpster fires. Numerous oil and gasoline spills were also investigated, as were citizen complaints such as blocked fire access, fireworks complaints, dangerous conditions/building and code violations.

The Merrimack Fire Marshal's office continues to partner with the Nashua Fire Marshal's office in running the Regional Juvenile Firesetter Intervention Program. This program is an educational class that is required by the Juvenile Court System for children between 12 and 16 years of age who have been found to be misusing fire as an alternative to arrest. Merrimack also provides additional education for younger children (below the age of 12) in fire safety if their parents believe they have been playing with fire and may have concerns for the child's and family's safety. If you have questions or concerns, please call the Merrimack Office of the Fire Marshal for further information and help in this area.

The strong working relationship with the Fire Marshal's Office, Building and Health Divisions is continuing to result in improved customer service and efficiency when dealing with developers and contractors in all aspects of plan review and construction. This has been especially helpful for large projects such as the Volkswagen of Nashua, Nanocomp Technologies and the Atrium Medical Devices facility. We have also been very involved with several new residential developments including Tomasian Drive, Pollard Road and Old Blood Road/Madeline Bennett Drive.

The Fire and Rescue Department educates the community through appearances and programs which include fire prevention programs at the schools, High School DUI assembly, Reeds Ferry Fun

FIRE AND RESCUE DEPARTMENT

Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

Day water slide, Police, Fire and Rescue Departments Open Houses, Rib Fest at Anheuser Busch, Merrimack Business Expo and Safety Days at numerous local businesses delivering important life safety information. This year we also began broadcasting fire safety videos on the Merrimack TV public access channels. We also continue to work with the Nashua Telegraph, Merrimack Journal and the Merrimack Patch to get the message of fire safety and prevention out to the public.



The Fire Department provides a critical coordination and administration of the Town's Emergency Management Program and Emergency Operations Center (EOC.) We are ready and ensure that the Town's Emergency Management activities are well coordinated in our response to disasters within the community, with an emphasis on preparedness. Much of this was accomplished through policy, planning and training. A key component of preparedness is planning and providing key concepts to the emergency plan and the needed education of the community to be prepared.

The Local Emergency Operations Plan outlines the Town's response to emergencies and recovery from these emergencies, both from natural and man-made hazards. We are also developing a plan to work with volunteers to staff local emergency shelters in the event of a disaster. This plan has been revised and reviewed with the Town Council and public and is expected for final approval next year.

We also have equipment and materials such as cots, blankets and pillows to allow for the establishment of a shelter, warming and cooling centers at the John O'Leary Adult Community Center. The Fire Department maintains an emergency generator to supply power to the facility when it is used as a shelter.

BUILDING DIVISION

Revenue collected for permits	\$108,397.70
Application Fees	\$ 7,250.00
Building Permit Fees	\$ 91,236.00

FIRE AND RESCUE DEPARTMENT

Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

Test Pit Fees	\$ 3,000.00
Septic Fees	\$ 6,000.00
Sewer Insp. Fees	\$ 450.00
Copy Fees	\$ 461.50
Revenue collected from Health.....	\$ 24,900.00
Food License Fees.....	\$ 23,025.00
Public Pool/Spa Fees	\$ 1,875.00
Revenue collected Wastewater Fees	\$ 13,400.00
Total Revenue Collected by Building & Health	\$133,297.70

Permits Issues	914
Plan review, consultations, counter and phone activities	17,580
Other inspections to include industrial, commercial and residential.....	2,836
Certificate of Occupancy	22
Certificate of Unit Completion	9

HEALTH DIVISION

Complaint Investigations	40	Food Establishment Licenses Issued	135
Food Service Inspections	454	Emerg. Response/Public Health Asst.	14
Pool and Beach Inspections/Licenses	36	Food Establishment Assistance.....	188
Day Care/Foster Care Inspections	16	School Inspections (Public and Private)	28
New Food Establishment Plan Reviews	38	Mobile Vendor Food Inspections	45

Responsibilities of the Health Division include licensing and inspection of all food service facilities, day cares, foster cares, adoption households, septic systems and public swimming areas, along with the investigation of health/safety related complaints. The Division also disseminates information on various diseases and influenza.

The Health Department worked with the Farmers Market Manager to draft the Farmers Market Rules and Regulations for vendors. These recommended practices and research information provided the farmers market with excellent food safety information for meat, baked goods and mushrooms by gathering information from the State Food Protection Division and FDA Food Code that was unavailable elsewhere in the State. This document is now being utilized to ensure food safety at the Farmers Market providing healthy foods to our citizens.

New food establishments in Merrimack:

- Choice Cuts Butcher at 707 Milford Road
- Able Ebenezer Brewery and Sandwiches at 31 Columbia Circle
- Zhong's Restaurant at 559 Daniel Webster Highway
- Charlie's Restaurant at 600 Daniel Webster Highway
- City of Nashua School Dept., Brentwood School at 1 Brentwood Drive
- Gate City Charter School at 7 Henry Clay Drive
- Hedgehog Coffee Roasters at 19 Star Drive

FIRE AND RESCUE DEPARTMENT
Fire/Rescue, Wildland Fire, Fire Prevention, Office of the Fire Marshal, Emergency Management,
Building/Code Enforcement and Health Divisions

FIRE AND RESCUE DEPARTMENT CONCLUSION

The members of the Merrimack Fire and Rescue Department are dedicated to serving our residents twenty four hours each day all year long without waiver. We are proud of our profession, we are caring and we are dedicated to our Core “life” values, our Mission and our Vision Statements of this department.

The Mission of the Merrimack Fire and Rescue Department is to protect life, property and the environment for those who live, work or invest in our community. We do this through our Vision; through a combination of team work, dedication, compassion and education; The Merrimack Fire and Rescue Department strives to be a professional organization to which others will benchmark their efforts.

In order to achieve this we as an organization have Core “LIFE” Values which are embraced by all of our team members:

L – Leadership
E – Empathy
A – Attitude
D – Duty
E – Excellence
R – Respect
S – Self-less Service
H – Honor
I – Integrity
P – Personal Courage

We have been challenged again this year with the economic times and have prevailed with an increasing emergency response up 400 emergency calls from last year’s activities, with more incidents occurring simultaneously. The next few years will continue to be very demanding for the Department and continued support from our citizens will be needed more than ever. We understand that there are wants and needs in this situation and we will continue to be budget aware, while still providing the needed medical, emergency services and care to the citizens of this community.

The Building and Health Divisions incorporated into the Fire and Rescue Department has provided an excellent value and continues to be a benefit to the community which is more focused on customer service and supporting the citizens of Merrimack, contractors and builders within the community. We continually receive comments from our customers on the efficiencies that have occurred and will continue to provide a high level of service within the budget guidelines to the growing community.

Thank you for your support and please be safe.

Submitted by,
Michael P. Currier
Fire Chief, Emergency Management Director

MERRIMACK PUBLIC LIBRARY

Our Mission:

As the Town's learning center, the Merrimack Public Library provides dynamic and responsive service to its information consumers through both physical and virtual environments to build a strong, literate community and to improve the quality of life in Merrimack.

The Library implemented physical and virtual updates that demonstrated progressive services and improved stewardship of our facilities as we continued strategic planning for the future.

We kicked off the year with a successful fundraising campaign that enabled us to become the first public library in NH to house a working EQ1 Seismograph and join an international network of reporting sites via the Boston College Educational Seismology Project. Thank you to our donors who included DCU; the Trustees, Staff and Friends of the Merrimack Public Library; IEEE - NH Section; John P. Motta/Dunkin Donuts; Rotary of Merrimack; McGrath Associates; Charles McGonagle/Transparent Languages and private individuals. We thank our volunteers who help with special projects and the Merrimack Garden Club who keep our grounds attractive; the Merrimack Karate students who raised \$2,195.80 during their annual Kickathon for new Childrens' materials; Merrimack Friends & Families who donated \$1,000 toward Children's events; and to everyone who attended the 5th Annual Turkey Shoot, raising \$3,802 for the Merrimack Public Library Development Fund and Friends of the Library. Thank you!

Our statistics show increased use of our audio books, eBooks and Freegal Music collections. Circulation of DVDs, CDs, video games and game peripherals continued to increase, as did borrowing of the telescope, eReaders, Kill-A-Watt meters and Museum Passes. We weeded 8% of our print collection in an effort to both keep it updated and to address the demand for creating additional community gathering space.

Care of an older building was a challenge as repairs continued on our dry pipe fire sprinkler and HVAC systems and restoration work began on our flat roof. However, we heard favorable responses to last year's Lowell Room reclamation that returned the room to its former charm. The frequency of outside groups using our meeting rooms doubled.

This past year we offered workshops that highlighted the arts, technology, finance and health. Patrons attended events co-hosted by the Michael LoVerme Society, the Merrimack Historical Society and funded by grants from the NH Humanities Council. Our youth attended events co-sponsored with the Public Works Department, Parks and Recreation Department, the MHS Spanish Club and Merrymack Games & Comics. Jungle Jim appeared this summer, courtesy of a Kids, Books and the Arts Grant. We were thrilled to partner with the Lion's Club during their community-wide Scarecrow project and were tickled when our offerings of "Watson and Holmes" received First Prize.

Congratulations to staff member Yvette Couser (5 years) for completing this milestone anniversary. In 2014, we issued just over 1,200 library cards to new patrons. If you don't have a library card, we invite you to discover all the different ways the Library can enrich your life.

Submitted by,
Jennifer Jobin, Chair, Library Board of Trustees
Yvette Couser, Library Director

MERRIMACK PUBLIC LIBRARY

Merrimack Library Board of Trustees

The Merrimack Public Library has a five-member Board of Trustees. The Trustees are elected by the general population and each serve a 3-year term with staggered election dates.

<u>Member</u>	<u>Term Expires</u>
Jennifer Jobin, Chair	2015
Rick Barnes, Treasurer	2016
Matthew Publicover	2015
Karen Freed, Secretary	2017
Lora Philp	2017

MERRIMACK PUBLIC LIBRARY – TRUSTEES ACCOUNTS
Fiscal Year 2013-2014

SPECIAL

Balance as of July 1, 2013\$8,228.18

Receipts

Book Sale.....6,590.93
 Gifts 1,484.34
 Grants596.50
 Interest..... 7.65
 Merrimack Friends & Families..... 1,000.00
 Merrimack Karate Kickathon 2,195.80
 Miscellaneous.....898.16
 Miscellaneous – ADM Vending..... 38.00
 Seismograph 9,021.51
 Transfers..... 0.00
 Trust Fund 6,172.04
 Turkey Shoot 3,802.00
 Watson Interest Deposit..... 0.00
\$31,806.33

Disbursements

Book Sale (Friends) (890.30)
 Equipment (Gifts)..... (0.00)
 Hospitality (3,257.43)
 Materials (Gifts) (3,854.91)
 Materials (Trust Fund)..... (328.00)
 Memberships..... (329.99)
 Merrimack PL Devel. Fund..... (1,474.30)
 Miscellaneous..... (1,069.81)
 Miscellaneous-ADM Vending..... (19.99)
 Programs..... (4,626.17)
 Seismograph (10,218.00)
 Supplies (Gifts) (323.14)
 Training (325.00)
 Transfers..... (0.00)
 Travel Reimbursement (395.04)
 Trust Fund (General Support for Library)
 (414.00)
 Turkey Shoot (to MPL Development Fund)
 (2,129.46)

Turkey Shoot Reimbursements (1,473.89)
 Watson Book Purchases..... (83.13)
(\$31,212.56)

Balance as of 6/30/2014 \$8,821.95

FINES

Balance as of July 1, 2013\$30,489.03

Receipts

Copies..... 2,666.92
 Copy Machine..... 198.39
 Fines 14,863.32
 Interest 26.50
 Miscellaneous 75.00
 Non-Resident 200.00
 Out-of-State ILL..... 115.00
 Transfers..... 0.00
\$18,145.13

Disbursements

Equipment..... (4,144.46)
 Maintenance, Building (142.53)
 Materials (19,743.98)
 Miscellaneous (157.30)
 Programs (347.46)
 Supplies (1686.96)
 Transfers..... (0.00)
(\$26,222.69)

Balance as of 6/30/2014\$22,411.49

MERRIMACK PUBLIC LIBRARY – TRUSTEES ACCOUNTS
Fiscal Year 2013-2014

Fidelity (Special)

Balance as of 7/01/2013.....	5,654.11
Withdrawal from Account	(0.00)
Deposit into Account.....	0.00
Investment (losses)/gains.....	685.84
Balance as of 6/30/2014.....	6,339.95

Fidelity (Building)

Balance as of 7/01/2013.....	2,905.65
Investment (losses)/gains.....	0.24
Balance as of 6/30/2014.....	2,905.85

Fidelity (Fines)

Balance as of 7/01/2013.....	1,002.30
Withdrawal from Account	(0.00)
Investment (losses)/gains.....	0.12
Balance as of 6/30/2014.....	1,002.42

Digital Credit Union (Account 1 Savings)

Balance as of 7/01/2013.....	727.23
Investment (losses)/gains.....	7.66
Balance as of 6/30/2014.....	734.89

Digital Credit Union (Account 10 Savings) (Fines)

Balance as of 7/01/2013.....	67,889.43
Investment (losses)/gains.....	579.51
Balance as of 6/30/2014.....	68,468.94

Digital Credit Union 12M Regular Certificate (Acct 20) (Special, Building)

Balance as of 7/01/2013.....	7,673.11
Investment (losses)/gains.....	3.88
Balance as of 6/30/2014.....	7,676.99

Digital Credit Union 12M Jumbo Certificate (Acct 21) (Watson)

Balance as of 7/01/2013.....	30,017.84
Investment (losses)/gains.....	105.25
Balance as of 6/30/2014.....	30,123.09

Digital Credit Union 12M Jumbo Certificate (Acct 22) (Fines)

Balance as of 7/01/2013.....	31,912.24
Investment (losses)/gains.....	15.98
Balance as of 6/30/2014.....	31,928.22

MERRIMACK PUBLIC LIBRARY – TRUSTEES ACCOUNTS
Fiscal Year 2013-2014

2013-2014 Library Statistical Report

Circulation

Adult Fiction	24,912
Adult Non-Fiction	17,442
Large Print.....	5,412
Young Adult.....	6,890
Books to Go	1,513
Paperback	2,223
Children's Fiction.....	16,822
Children's Non-Fiction.....	15,858
Children's Audiovisual.....	2,333
Children's CD ROMs.....	34
Children's Periodicals	863
Easy Books.....	32,258
Video Games	4,603
Periodicals	4,902
Sound Recordings.....	7,761
Video Recordings.....	528
DVD.....	33,759
Compact Discs	6,857
CD ROMs	9
Museum Passes.....	1,021
Equipment (Kill-A-Watt meter).....	12
eReaders.....	47
Telescope	30
Inter-Library Loan	1,378
GMILCS.....	30,026
Downloadable Audio	5,325
eBooks (NHSL).....	11,582
eBooks (mmk).....	961

Combined Circulation Total..... 235,361

Telecommunication Access

Database Usage.....	110,189
Website Usage.....	380,568
Network Users in Library.....	15,500

Total Library Card Holders 13,175

Programs and Meetings

Children's Programs	247
Teen Programs	21
Adult Programs	76
Library Meetings	39
Community Groups	67
Outreach Programs	16

2013-2014 Library Collection Report

Number of Items per Collection as of June 30, 2013

Books

Adult Fiction	14,744
Adult Non-Fiction	20,866
Large Print Fiction	2,176
Large Print Non-Fiction	183
Teen Books.....	3,353
Children's Fiction.....	5,648
Children's Non-Fiction.....	9,519
Easy Books.....	8,748
Videocassettes.....	116
DVDs.....	3,943
Books on Cassette	0
Books on CD	1,571
Music CDs	2,126
CD ROMs	0
Children's Sound Recordings	487
Children's CD ROMs	10
Video Games.....	172
Equipment (Kill-A-Watt Meter)	7
eReaders	6

Total Collection 73,675

Magazine Subscriptions.....	148
Newspaper Subscriptions.....	7
Museum Passes	15

MEDIA DIVISION

In 2014, Merrimack Public, Education, and Government Television continued to grow. The Media Division's growth is often due to community outreach aimed towards a wide variety of Merrimack residents and nonprofit groups. The three channels are branded simply as "Merrimack TV," to make them more identifiable to residents. Marketing the three channels begins with staff and official volunteers becoming more visible within the community. Many residents consider Merrimack TV a vital resource of information in addition to being a means of self-expression through cable television.

In 2014, there were 313 programs that broadcast on the three channels, which cablecast over 14,000 hours of original content. The Government and Education Channel featured 60 live broadcasts of meetings.

The Merrimack TV website (www.merrimacktv.com) continued use of the "video on demand" service. 164 programs, mostly meetings of Board and Committees were uploaded for residents to review online. This service is helpful to those who are not able to catch cablecasts of programs or may not subscribe to cable television services in town.

Throughout 2014, community volunteers demonstrated the many possibilities that residents have with the resource, specifically having the ability to share your opinions using cable television. State Representative Jeannine Notter has taped 246 episodes of her "Chattin' with" program and continues to feature authors, local personalities and political candidates. Tony Pelligrino's "Tony's Backroom" taped its 92nd episode and Ron Moore's "Impact Zone" reached its 132nd show.

Media staff produced a monthly series with the Police Department and several videos with the Department of Public works relative to their facilities and recycling. Working with the School District, the elementary school concerts were produced with multiple camera angles. MHS Videography's "Show Your True Colors!", originally seen on Merrimack TV, won a third place award from the Alliance for Community Media Northeast for being one of the best School/Education programs.

The Media Division staff is accessible to the public 58 hours per week in our renovated facility at the Town Hall complex. Our centralized office has created much efficiency. The Media Division plans to deliver greater production quality of Committee meetings with the emphasis on the future, high definition and more web-accessible content.

Submitted by,
Nicholas Lavalley
Media Services Coordinator

PARKS AND RECREATION DEPARTMENT

2014 brought about a year of changes for the Parks and Recreation Department beginning with the arrival of new Parks and Recreation Director Matthew Casparius, who officially began working for the Town of Merrimack on January 1st. Coming into Merrimack, his primary goal for the Parks and Recreation Department includes working to expand the number of recreation programs for the Community and making improvements to our existing Parks and Recreation facilities here in Merrimack.

In 2014, the Parks and Recreation Department organized more than 60 different recreational activities and events for the Merrimack community. The Parks and Recreation Department publishes an electronic brochure with upcoming programs 3 times per year in December, March and August, so check us out and see what recreational opportunities we can provide for you.

If you were one of the participants who made leisure and recreation a part of your life in Merrimack by playing a sport, swimming at the beach, attending a Summer Camp, playing tennis, attending one of our special events, attending one of our Summer Concerts or simply visiting one of our parks, we thank you for your participation and we hope to see you again in 2015!

However, organizing recreation programs and special events is not all that we do. We are also responsible for managing some of Merrimack's greatest resources including athletics fields, parks, playgrounds and picnic areas. This Fall, the Town Council announced that they will be generously providing the Parks and Recreation Department with an additional \$55,000 in funding to make infrastructure improvements at Wasserman Park. It is our goal to make Wasserman Park a true gem for the community. We are focused on making the Park's amenities more accessible for residents of the Town of Merrimack, while continuing to make improvements to our existing facilities. At their meeting on December 18th, the Town Council approved the following project list:

- **Creation of a new lower parking lot near the waterfront (old dining hall site)**
- **Repairs to the Function Hall Exterior**
- **Repairs to the Theater Roof**
- **Restoration of the Arts and Crafts Building**
- **Restoration and Reopening of Cabin 12 (Bear's Den)**
- **Making the Parks and Recreation Office ADA accessible**
- **Making the Day Camp office ADA accessible**

The Parks and Recreation Department has a brand new website which can be found at: www.merrimackparksandrec.org. We can also be found on Facebook and Twitter. If you have any suggestions for activities, special events, or programs that you would like to see offered, please feel free to contact us at 882-1046 or email us at mcasparius@merrimacknh.gov.

2014 Department Highlights:

- The 22nd Annual Winter Carnival was held on Saturday, February 22nd. We had great weather; lots of snow and more than 600 attendees who participated in snow mobile rides, ice fishing, snowshoeing, sledding and more.
- The 22nd Annual Easter Egg Hunt was held on Saturday, April 19th at Wasserman Park and co-sponsored with Merrimack Friends and Families. This year's event had more than 750 parents and children attend.
- The Merrimack Skate Park was open and staffed for its 14th season from April through

PARKS AND RECREATION DEPARTMENT

October.

- Lifeguards were on duty at Naticook Lake on weekdays from June through August. Water quality tests were done weekly during the swimming season.
- ACA Accredited Naticook Day Camp held eight one-week sessions of camp from June 23rd – August 15th. During the course of the summer; the Camp was visited by representatives from the American Camp Association for our Re-Accreditation Visit. The Visitors were extremely impressed with the improvements that we have made to our program. We received very high scores in all areas of Camp operations and have been successfully reaccredited. Naticook Day Camp has been continuously accredited since 1996.
- Some of the other Recreation programs that were held this year include: Red Cross swimming lessons, basketball, tennis and lacrosse camps and clinics, CPR and First Aid Training classes and walking programs.
- Summer Concerts returned to the Abbie Griffin Park Bandstand for the 13th year. Traditional concerts were held in June, July and August.
- Our bus trips to Mohegan Sun Casino and to the Wang Theater in Boston to see “White Christmas” were a huge success, well attended and enjoyed by all.
- The 22nd Annual Halloween Party held on Friday, October 24th was a huge success! Co-hosted by the Police Department who sponsored games and the Merrimack High School FIRST Robotics Team who sponsored the Haunted “Funhouse” of Terror for the 4th year in a row; Merrimack Girl Scouts running a number of the games and activities and many others. We had over 600 participants at the event.
- “Holiday Fun for Everyone” was chosen as the theme for the 21st annual Holiday Parade and Tree Lighting Ceremony. Co-sponsored with the Merrimack Chamber of Commerce, the event was held on Sunday, December 7th. Despite the chilly day, more than 400 people attended the Tree Lighting Ceremony.
- The 20th annual Santa Calling Program delighted children pre-school through 2nd grade on December 16th and 17th. Special thanks to the officers in the Merrimack Police Department for being Santa’s helpers this year!

A special thanks to the Town Council, Town Manager Eileen Cabanel, the Parks and Recreation Committee and the residents of the Town of Merrimack for your continued support.

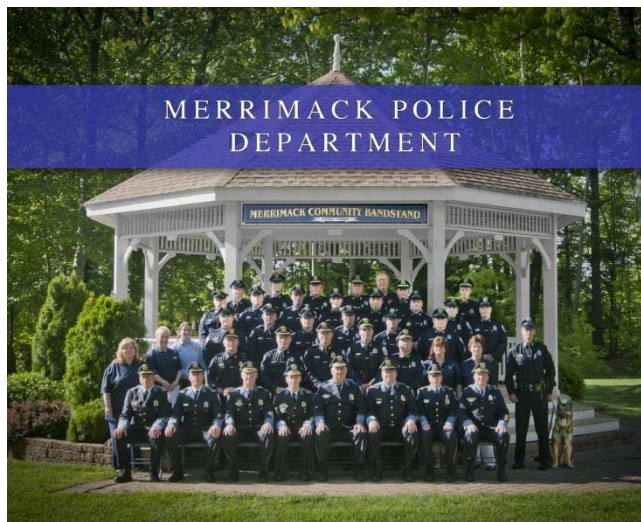
Participate in what we do best: provide spaces and places, activities and events for you and your family to grow, laugh, play and relax. Parks and Recreation... where the benefits are endless...

Submitted,
Matthew Casparius, CPRE
Director

POLICE DEPARTMENT

To the Honorable Town Council, Town Manager and the citizens of Merrimack, I hereby submit my report for the Merrimack Police Department and Public Safety Communications Center for the 2014 calendar year.

Our community policing philosophy is deeply rooted in our mission, and because of the partnerships we've formed with the schools, the business community, civic organizations and residents, we have been named as the safest community in New Hampshire and **34th safest community in the United States!** Merrimack has been recognized as one of the top 100 safest cities in America with 25,000 or more people – **4** years in a row!



This report will identify the dedicated men and women who serve the Merrimack community. Some of our activities will also be listed here. More detailed accounts regarding our calls for service are available online at our website at www.merrimacknh.gov/police or by simply requesting the data from our Records Division. On our website, you can also access our Daily Logs, Press Releases and a Mapping feature pinpointing the location of criminal activity in and around our neighborhoods.

Your Police Department stands ready to address the challenges we all face this coming year. Our employees are committed, compassionate professionals, dedicated to working their hardest to provide the finest in law enforcement services to the citizens of Merrimack. These officers and employees have also completed roughly 2,258.5 hours of training this past year - an increase of over 25% - training designed to help them better meet the needs of the community.

The Police Public Safety Communications Center operates 24 hours per day, 7 days per week and dispatches for all Emergency Services, including the Fire Department, EMS and Public Works. They received over 7,000 "911" emergency calls from the E911 Center in Concord, and handled approximately 130,000 telephone calls during the year as call-takers; handling requests for service and as part of the normal course of business for the Police Department.

For those citizens who are not aware, we are now on Facebook, Twitter, LinkedIn, Instagram, Google Plus and Pinterest. Also, don't forget to sign up for Nixle to receive notifications of traffic detours, power outages, missing persons or emergency situations that affect the community. We recently added our Merrimack Police Community Television show which airs monthly and is also

POLICE DEPARTMENT

available for viewing, along with many other police department videos on our YouTube Channel. The accessibility of these social media sites by our citizens has helped us bring more information, more quickly, to those who wish it...please take advantage of this media access to your Police Department to stay abreast of current events and happenings in and around your Town.

Our Community Services Division, in conjunction with Merrimack Crimeline, has signed up 28 Crime Watch neighborhoods (a total of 60 streets) in an effort to keep our citizens informed of criminal activity and to receive feedback on problems in their particular neighborhoods. Crimeline also has an on-line feature for providing our department with anonymous TIPS regarding criminal activity.

The department added two very successful programs this past year, one of them being "Coffee with a Cop". This is a national program which allows people the opportunity to meet and speak with their officers over a cup of coffee in a comfortable setting. Special thanks to all the local coffee shops for being such great supporters of the program. Our newest program is a firearm safety class. Fifteen local residents took advantage of this course which was instructed by three of our best Firearms training instructors. We will be offering this class twice a year with hopes to spread the knowledge on how to handle and care for a firearm.

If you wish to learn more about our statistics; our 35 Community Service Programs; join our Citizens Police Academy; or to sign up for our e-mail update/notification list, please visit the Police Department web site at www.merrimacknh.gov/police.

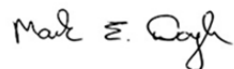
2014 was the completion of our first full year with the Merrimack Police Volunteers; they are a group of citizens that have been thoroughly screened by the Department, and are deployed to assist with special functions, from traffic posts at parades to searching for lost persons. A total of over 700 hours were logged by this special group this past year.

Not unlike other communities in our region, we are working hard to develop strategies with local and regional partners to address the increasing epidemic of heroin use and drug overdoses. Merrimack is not alone. Since the beginning of 2014, we have responded to 29 drug-related overdoses of which 14 were attributed to heroin use. Four of those who overdosed on heroin died. Moving forward, our local strategy includes a hosting public forum, a panel discussion on Merrimack TV and educational outreach in our schools. Many community partners will be asked to join us in this endeavor.

On the National stage, the law enforcement community ended 2014 facing many difficulties and challenges, at this time the Merrimack Police Department would like to extend a sincere "Thank You" to the people of Merrimack for all the support and trust that they have given us to do our job! We will continue to create, build and maintain stronger bonds with all of our community partners and serve with only the highest level of transparency, integrity and professionalism.

As always, let's all keep Merrimack Safe...if you "See Something, Say Something"!

Submitted by,



Mark E. Doyle
Chief of Police

POLICE DEPARTMENT

Merrimack Police Volunteers

Rod Buckley	John McCarthy
Lynn Christensen	Kay Murphy
Judy Eriksen	Pat Murphy
Gary Gahan	Jody Plante
Brian McCarthy	Brian Snell

School Resource Officer's Report

The School Resource Officer's (SRO) are primarily responsible for working within the school system as a law enforcement officer. Their role also involves promoting a safe and drug-free environment while building positive relationships between students, faculty and the police. The SRO's must be motivated to work with the youth and have the ability to gain the respect of adolescents and teenagers while holding them accountable for their actions. The SRO's must have the unique ability to perform the functions of a law enforcement officer, educator and counselor, while becoming an integral member of the school community. The police department has a full time SRO at both the High School and Middle School, while assigning the Community Service Officer to the Upper Elementary school as our P.A.C.T. officer. The police department also requires that all elementary schools receive a visit during the day from a patrol Officer. These are just a few examples of what your department is doing to keep your children safe.

The information below reflects activity between January 01, 2014 and December 31, 2014 and is a combination of the activity generated between Merrimack High School and Merrimack Middle School.

Activity

Calls for Service.....	654
Arrest.....	26
Accident Reports.....	14
Theft Reports.....	30
Criminal Mischief.....	11
Assaults.....	27
Court Appearances.....	5

Educational

Counseling Sessions w/Students	1,683
Counseling Session w Parents	311
Classroom Lectures	43
Truancy	105
Agency Referrals	33
Meetings Attended	102
School Events Attended	79
Student Mediation.....	54
Meetings w/ Juvenile Services Officer	15

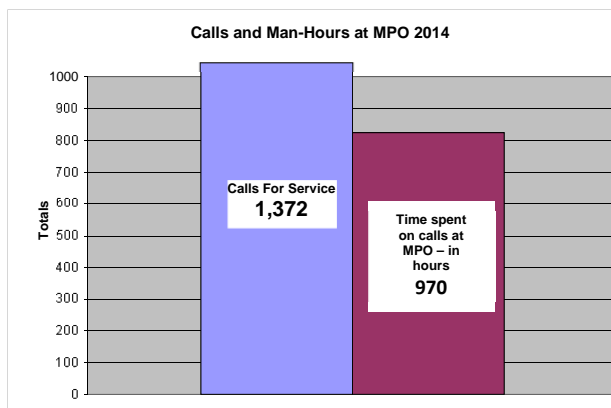
POLICE DEPARTMENT

CALLS FOR SERVICE BREAKDOWN

During 2014, your Police Department handled **35,779** calls for service, and also effected **478** arrests. A call for service can be any contact with the public that generates a report.

Requests for Service by Beats (Sector)

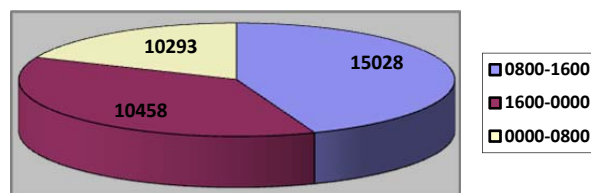
	<u>2012</u>	<u>2013</u>	<u>2014</u>
Beat #1	6,854	8,497	7,926
Beat #2	9,564	9,629	8,374
Beat #3	8,018	9,444	9,367
Beat #4	5,581	7,668	7,604
Merrimack Outlets (MPO)	920*	1,440	1,372



*Represents 6 months of Data - MPO opened in June 2012

Requests for Service by Time of Day

	<u>2012</u>	<u>2013</u>	<u>2014</u>
0800 - 1600	1,4331	15,494	15,028
1600 - 0000	10,954	12,631	10,458
0000 - 0800	6,498	9,415	10,293



Criminal Activity Investigated / Calls for Service

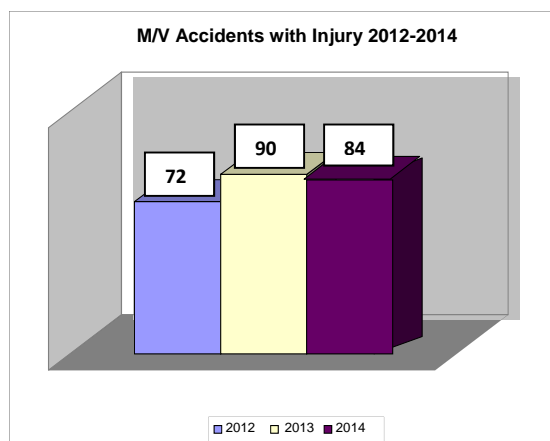
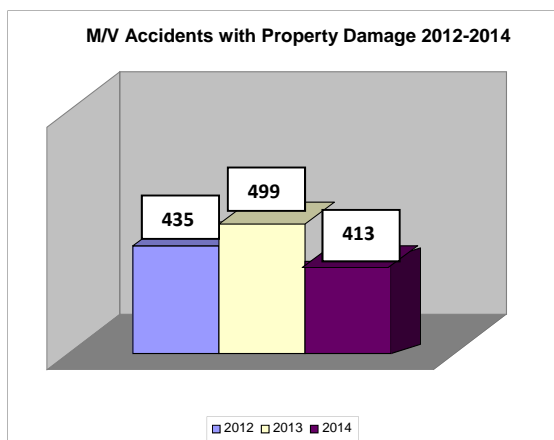
<u>Crimes / Calls Investigated</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Calls for Service-Total	31,783	37,540	35,779
Homicides	0	0	1
Kidnap/False Imprisonment	3	3	6
Agg. Felonious Sex Assault	3	8	8
Sexual Assault	6	7	2
Robbery	1	3	1
Assault	32	29	9
Domestic related offenses	151	149	62
Arson	4	0	0
Burglary	10	5	10
Theft related	64	106	46
Forgery	9	8	4

POLICE DEPARTMENT

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Fraud	12	22	10
Identity Theft	0	5	2
Criminal Mischief	8	11	31
Drug Offenses	116	130	98
False Report to L.E.	2	2	5
Alcohol Offenses	24	26	18
Protective Custody	86	33	39
Involuntary Emerg. Hosp. (IEA)	10	12	3
Resisting Arrest	16	22	16
Weapons Offenses	0	4	4
Unsworn Falsification	0	8	9
Fugitive from Justice	0	3	0
Bail Jumping	3	7	1
Bench Warrant	42	38	25
Warrant from another P.D.	21	23	30
Breach of Bail/ Vio. Prot. Order	10	25	20
Disorderly Conduct	18	18	11
Prowling	3	9	0

Motor Vehicle Accident Summary

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Fatal Accidents	1	0	3
Personal Injury Accidents	72	90	84
Property Damage Accidents	435	499	413
M/V Off the road (No Damage)	23	41	45
Uninvestigated Accidents	7	10	17
Hit & Run / Personal Injury	2	2	2
Hit & Run / Property Damage	50	42	27



POLICE DEPARTMENT

“Drive Defensively at all Times”

Traffic accidents are more likely to occur in the Town of Merrimack between the hours of:

8:00am – 4:00pm	286
4:00pm – 12:00am	237
12:00am – 8:00am	66

During 2014 between the hours listed above, a total of 589 traffic accidents occurred within our Town.

Motor Vehicle Enforcement Summary

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Motor Vehicle Summons	681	670	568
Defective Equipment Tags Issued	926	1,003	594
Traffic Warnings Issued	7,088	7,270	5,993
Totals	8,695	8,943	7,155

Animal Control

	<u>2012</u>	<u>2013</u>	<u>2014</u>
Animal Control Complaints - Total	660	520	540
Cruelty Reports	8	16	11
Bites Reported	25	23	26
Running at Large	217	234	236
Nuisance Offense	31	17	15
Summons Served	22	37	60
Stray Farm Animals	82	9	9
Wild Life & Bear Calls	91	164	100
Dogs Released to Animal Rescue League	12	13	36
Cats & Miscellaneous	67	54	64

PUBLIC WORKS DEPARTMENT

The Public Works Department (PWD) consists of 6 divisions; Administration/Engineering, Building and Grounds, Highway Maintenance, Equipment Maintenance, Solid Waste and Wastewater. There are currently 61 full time employees, 3 part time employees, and 2 summer engineering interns. Accomplishments of the Divisions are as follows:

Administration/Engineering

- Managed implementation of new GIS system
- Coordinated with City of Nashua, consultant and contractor on the construction of the Manchester Street bridge over the Pennichuck Reservoir
- Coordinated with consultant on the design of the replacement bridges for Bean Road over Baboosic Brook, Bedford Road over Baboosic Brook, McGaw Bridge Road over Baboosic Brook and US 3/DW Highway over Baboosic Brook
- Managed design and construction of the traffic signal modernization project for the Baboosic Lake Road and Front Street intersections with Daniel Webster Highway
- Surveyed area and developed plans preliminary plans for the Fraser Square Veterans Memorial
- Coordinated with consultant and abutters, and developed plans for the sewer extension project at the Sunset Shores subdivision (Ingham Road, Sunset Drive, Dawn Avenue, Highnoon Avenue, Morningside Drive)
- Participated in Nashua Regional Planning Commission monthly TTAC (Transportation Technical Advisory Committee) meetings
- Managed Hillside Terrace drainage improvement project
- Managed Town wide paving program – roads paved include Mitchell Street, Old Kings Road, Majestic Lane, Regal Drive, Bryce Drive, Berry Lane, Herrick Drive, King Street, Caron Drive, Baboosic Lake Road, Hillside Terrace, Cummings Road, Cowin Road, Hutchinson Road, Hassell Road, Danforth Road, Coles Rock Road, Cramer Hill Road and Seaverns Bridge Road
- Performed survey work and developed preliminary plans for sidewalk repair on Chamberlain Bridge and sluiceway trail project
- Performed pavement condition inspections on all subdivision roads
- Performed survey work and developed plans for culvert replacement on Wilson Hill Road
- Developed bid documents and plans for the Naticook Phase II drainage improvements project and managed construction of the project
- Developed TAP (Transportation Alternatives Program) Grant application for the Souhegan Riverwalk trail project
- Submitted the annual MS4 (Municipal Separate Storm Sewer System) stormwater report to the EPA
- Met with other municipalities as a member of the Solid Waste Advisory Committee
- Reviewed and revised budgets with staff supervisors
- Addressed safety items as noted by the Joint Loss Safety committee tours of various PWD facilities
- Met with the Department of Labor and addressed several deficiencies noted as part of an inspection
- Developed extensive capital improvements plan for several projects to be incorporated into the PWD annual budget
- Worked with the NRPC, MVD, Fire and Police to finalize updates to the Town Hazard Mitigation Plan required by FEMA every 5 years
- Updated the Solid Waste Division operations and maintenance plan
- Held Annual Public Works Week events in May, including employee recognitions, employee of the year award, Kindergarten to 2nd grade coloring contest, etc.

PUBLIC WORKS DEPARTMENT

Buildings and Grounds

- Performed basic maintenance on lawn and snow removal equipment
- Provided assistance to contractors working on the fire sprinkler system, repairs to generators, key locks, doors, etc.
- Painted and repaired wall and ceiling areas including Town Hall and the Police Department
- Planted various flowers and shrubs at Police Department and Town Hall
- Maintained grounds throughout the year at the Town Hall, Abbie Griffin Park and at the Police Department, also including snow removal and operation of the irrigation systems
- Repaired the lawn sprinkler system as needed
- Adjusted HVAC systems as needed to maximize efficiency
- Repaired various doors, windows, floors and other building structures as needed
- Repaired and replaced broken or worn bathroom water fixtures as needed in the Police Department and Town Hall
- Replaced and repaired lights as needed, also replaced and installed new ballasts for lights
- Replaced and repaired ceiling tiles as needed

Highway Maintenance

- Maintained over 175 centerline miles of local roadways and 14 bridges, to include snow and ice removal, asphalt repairs, pavement marking, street sweeping, grading of the Town's 24 gravel roads, shoulder repairs, tree branch trimming and roadside mowing
- Maintained 5 Town parks, 4 burial grounds, 2 boat ramps, 50 acres of athletic fields, grounds of 3 municipal facilities, community ice rink and Wasserman Park
- Town Council formally accepted Dumas Lane as a town street
- Closed 1206 service requests, issued 74 Right of Way permits and performed 22 Certificate of Occupancy inspections
- Inspected the Town paving contract. All or parts of the following roads were paved - see list of Streets paved in Administration section.
- Completed drainage improvement projects in the following areas: Bedford Road, Beech Street, Berkeley Street, Davis Road, Glenforest Street, South Baboosic Lake Road, Thornton Road West
- Assisted Conservation Commission with establishment of Town wide beaver management plan
- Transplanted several donated trees at Watson Park
- Made presentations to all 3rd and 4th graders at Masticola Elementary School and held coloring contest for all K-2nd graders in observance of annual Public Works Week
- Inspected 6 active subdivision projects to ensure contractor compliance
- Cleaned and inspected over 1,300 of the Town and School District's 3,000+ catch basins
- Responded to winter snow/ice events on 31 occasions, including Thanksgiving Eve snowstorm with widespread downed limbs and power lines
- Assisted in the setup for elections and Fall Business Expo/Merrimack Rocks events
- Placed American flags along Baboosic Lake Road and prepared Town cemeteries in honor of Memorial Day and Independence Day, assisted with the 4th of July setup
- Coordinated with the library and Parks & Recreation to hold "Big Truck Day" at Wasserman Park
- Cleared vegetation from several drainage easements
- Participated in several committee meetings and held open house as part of new highway facility capital improvement project planning
- Assisted the Parks and Recreation Department with annual opening and closure of Wasserman Park and final preparations for demolition of the dining hall
- Continued transition to high-visibility and federally-compliant road signage

PUBLIC WORKS DEPARTMENT

- Participated in emergency preparedness drills and planning for local schools and the outlet center
- Donated 990 pounds of food to local pantries during the “Badges vs Hardhats” holiday food drive
- Gregory Blecharczyk earned Senior Roads Scholar certification obtained through the UNH Technology Transfer Center program
- Lawrence Gay retired after 24 years of service
- Achieved 2 years and counting with no lost time accidents

Equipment Maintenance

- Maintained and repaired a fleet of approximately 240 units and associated equipment assigned to Police, Fire, Public Works and Town Hall
- Performed 84 State vehicle inspections
- Completed 581 corrective and 790 preventative work orders on Town vehicles
- Made emergency sidewalk repairs to Chamberlain Bridge on Daniel Webster Highway
- Completed extensive repairs to several fire engines, dump trucks and heavy equipment
- Alan Buttrick retired after 11 years of service
- Achieved 1.5 years and counting with no lost time accidents

Solid Waste

- Collected and transported 8,229 tons of municipal solid waste
- Recycled approximately 2,139 tons of recyclables (cardboard, newspaper, tin cans, aluminum, plastic, mixed paper, scrap metal, glass, tires, textiles and electronics). Single stream recycling represented 1,472 tons of this total
- Collected approximately 726 tons of yard waste. Compost was hauled to a private contractor to be composted into soil enrichment additives.
- Provided extended hours of operation on Thursday evenings from 4:00 pm - 7:00 pm during the summer months (May - September)
- Offered 6 household hazardous waste collection days to residents (at the Nashua Public Works Garage) as part of the Nashua Regional Planning Hazardous Waste Program, of which Merrimack is an active member
- Hauled approximately 635 tons of brush to a private contractor to be ground into mulch.
- Continued to implement maintenance program on closed landfill, i.e. mowing, trimming drainage swales and monitor groundwater quality
- Continued to maintain swap shop located in a trailer next to the Transfer Station building.

Wastewater

- The Wastewater Treatment Facility processed 578 million gallons of wastewater with a removal efficiency of 97% for biochemical oxygen demand and 98% for suspended solids. Average daily flow was 1.6 million gallons per day
- The Facility received and treated 2.9 million gallons of septage from the towns of Merrimack, Hollis, Amherst, Brookline, Mt. Vernon, Wilton, Lyndeborough and Mason, resulting in revenues of approximately \$227,360
- Agresource marketed 11,360 cubic yards of compost for the Town resulting in revenues of approximately \$128,000 or \$11.26 per cubic yard. An additional 865 yards of compost were distributed locally to Merrimack residents plus surrounding communities and local contractors
- Received 4,620 tons of sludge from the towns of Jaffrey, Hooksett, Bristol, Henniker, Milford and Amesbury, Ma for composting for revenues of \$273,299. We also accepted liquid wastewater plant sludge from the Town of Peterborough, NH

PUBLIC WORKS DEPARTMENT

- Began construction of a \$7.075 million dollar upgrade of the wastewater treatment and compost facilities. We expect to reach substantial completion in October 2015
- Met all permit requirements for air, compost (including other states we market to) and plant effluent
- Reviewed several proposals for residential and commercial developments to ensure compliance with Town and State standards for sewer installation
- Completed approximately 75% of the Cross Country Sewer Easement Recovery program that consists of clearing overgrown sewer easements. This project will allow staff access for inspection and maintenance of previously inaccessible sewer lines. We anticipate finishing this phase of the project this winter
- Employee achievements/updates: Joe Piccolo was hired as an Operator I to replace Jason Bellemore who was promoted to Equipment Operator III. Don Lavoie retired this year.
- Achieved 5 years with no lost time accidents

Submitted by,
Richard Seymour
Director

TOWN CLERK / TAX COLLECTOR DEPARTMENT

2014 was an especially busy year for the Department and we thank all of our customers for their support and patience during this past year. The Department was short-staffed for most of the year, which resulted in long lines at the service window. We were hit especially hard with customer demands during the July time frame due to new July 4th car sales in addition to our normally busy time with taxes, tax overpayment refunds, dog fines being issued and the start of the general election process in anticipation of the November elections. We are now currently back to “normal” staffing levels; however we are continuing to see a trend in increasing demands for service at the window.

The Department saw changes in personnel with our on-call part-time person Jeanette Vinton accepting permanent employment with another town and Kayla Chase joining the Department in July as our new part-time person. As the training and learning curve is so huge, taking 6-12 months, Kayla is finally at a place where she can work independently, which has greatly added to our ability to serve you in an efficient manner.

As we have long term staff, we find excluding sick leave, the Department is short-staffed for six months out of the year due to vacation and personal leave time. This has an effect on our ability to keep up with customer demand. One obstacle we faced this year in regard to our single part-time position was our inability to utilize this person and offer additional hours during extremely busy periods. Prior to the implementation of the Affordable Care Act (ACA) and change in Town policy, when staff was out on vacation or sick leave we were able to offer additional hours to a part-time staff member to help cover these leaves. Since the implementation of the ACA we are only able to utilize our part-time person for their regularly scheduled 28 hour week. To alleviate some of the staffing issues we face and to provide you with better service we have requested a second part-time position be added to the 2015-16 budget. We hope the second part-time position is approved and will help with the demands for service.

Although we continue to offer more online services as an alternative to doing business in person and waiting in our lines, we find most of our customers prefer face to face interaction. Approximately 70% of all transactions are conducted at the service window. This year we launched another online program relating to vital records. Customers are now able to request online and have mailed to them a copy of their birth or marriage certificate, or obtain a death certificate for a family member. One area that services were cut was notary services. As the Town has several notaries on staff, we felt residents are better served not standing in our long lines to receive this service. We were also spending a large portion of our time providing this service and it was interfering with our ability to quickly service other customers. Residents can still receive this service at Town Hall in another Department more quickly and efficiently than we can provide.

Projects the Department has in the works are emailing of motor vehicle renewal notices and seeking to accept credit cards as a payment method. Currently we are only able to accept credit cards online for tax payments.

Motor vehicle transactions continue to comprise the “bulk” of the day-to-day operations for staff and this year was no exception. The Department saw an upward trend in new vehicle registrations in both “new” vehicles and “new/used” vehicles. Our motor vehicle transaction numbers reflect over 500 more motor vehicle transactions and revenues show an increase over the prior fiscal year. We also continued to follow an upward trend with our State transaction numbers. During the past few years, transactions for “State” work have outnumbered our “local” work and this once again occurred this year.

TOWN CLERK / TAX COLLECTOR DEPARTMENT

Although not all inclusive, transactions and events conducted during the year are as follows:

Transaction Type	Fiscal Year 2011-12	2012-13	2013-14
Motor Vehicle Registrations (town portion)	30,946	30,774	31,312
Motor Vehicle Registrations (state portion)	31,015	30,991	31,495
Boat Registrations	541	581	483
Dog License Notices sent	4,251	4,229	4,525
Dog Licenses Issued	4,533	4,123	4,658
Civil Forfeiture (Dog Fines) issued	613	incomplete	655
Vital Record Searches (to include copies if found)	1,258	1,254	1,184
Marriage Licenses Issued	222	224	226
Tax Delinquent Notices – August	519	545	584
Tax Delinquent Notices – January	550	613	697
Tax Lien Notices – (Property Taxes)	309	322	336
Mortgagee Notices – (Property Taxes)	166	261	201
# of Tax Liens Executed – (Property Taxes)	190	205	205
Tax Lien Notices – (Commercial Sewer)	26	19	14
Mortgagee Notices – (Commercial Sewer)	6	6	4
# of Tax Liens Executed – (Commercial Sewer)	9	9	10
Tax Deed Notices	65	54	52
Mortgagee Notices re: Tax Deeds	63	60	48
# of Tax Deeds executed	1	1	5
Telephone Calls – Incoming on mail line (as of 12/31/14) 2nd highest of all departments			26,300

In closing, I would like to thank the department staff, Town Council, Town Manager, Town staff and the residents of Merrimack for your continued support.

Submitted by,
Diane Trippett
Town Clerk/Tax Collector

WELFARE DEPARTMENT

Welfare Budget Overview

	<u>FY11/12</u>	<u>FY 12/13</u>	<u>FY13/14</u>
Reimbursements	\$ 3,884	\$ 5,577	\$ 6,783
Total Operating Budget	\$180,861	\$174,729	\$165,079
Client Expenditures	\$ 32,406	\$ 19,343	\$ 31,598
Health & Social Service Agencies	\$ 76,800	\$ 77,300	\$ 77,300
<u>Client Expenditures Broken Down:</u>			\$ 26,215
Housing	\$ 22,672	\$ 15,602	\$ 55
Oil/Gas/Propane	\$ 2,072	\$ 730	\$ 1,415
Electricity	\$ 4,476	\$ 1,139	\$ 0
Food	\$ 248	\$ 14	\$ 1,119
Prescriptions	\$ 842	\$ 185	\$ 1,994
Other	\$ 1,769	\$ 975	\$ 800
Crisis/ Heating Donation Funds	\$ 327	\$ 698	\$ 6,783

Summary and Highlights

The Welfare Department saw housing assistance requests come back to a normal level but with an unusual increase of homelessness. Heat and electric expenditures were lowest in any records available due to Federal Fuel Assistance Program receiving adequate Federal Funding. Disabled adults accounted for most of the assistance while pending Social Security Disability.

Thank you to all the generous Community Organizations and Private Residents:

Abbie Griffin Fund.....\$27,228 Hospital Bills paid for Residents
Bear Christensen TrustCamp Scholarships
Merrimack Fire Fighters Union 4 Thanksgiving Food Boxes
Merrimack Friends & Families.....Easter Baskets, School Supplies & Camp Scholarships
Merrimack Girl ScoutsCamp Scholarship
Merrimack NEPBA Police Union 7 Holiday Food Boxes
Merrimack Lions ClubCamp Scholarship
Merrimack Lioness Club..... Operation Santa Gifts for 63 Residents
Merrimack Rotary Club..... 6 Christmas Trees, 22 New Coats for Kids & Camp Scholarships
Merrimack Sno-Buds\$1,075 Heating Funds and Camp Scholarship
MHS First Robotics Club5 New Bicycles for Kids

Submitted by,
Patricia A. Murphy
Welfare Administrator

TOWN OF MERRIMACK, NH



2014 VITAL STATISTICS

REGISTERED BIRTHS

Page 1 of 4

1/13/2015

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2014-12/31/2014

--MERRIMACK--

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
PETERSON, APOLLO JUSTICE MATTHEW	01/01/2014	NASHUA,NH	PETERSON, MATTHEW	PETERSON, SAMANTHA
HUFFT, NICHOLAS IHA	01/08/2014	NASHUA,NH	HUFFT, JUSTIN	HUFFT, LISA
ARP, OWEN BRADLEY	01/09/2014	NASHUA,NH	ARP, BRANDON	ARP, NICOLE
COUTO, DYLAN JAMES	01/10/2014	NASHUA,NH	COUTO, MATTHEW	COUTO, KAYLIE
MOORE, OWEN THOMAS	01/14/2014	NASHUA,NH	MOORE, MICHAEL	MOORE, TRICIA
KLECZKOWSKI, JILLIAN GRACE	01/17/2014	NASHUA,NH	KLECZKOWSKI, MARK	KLECZKOWSKI, ALICIA
SOUZA, ANDREW ROBERT	01/29/2014	NASHUA,NH	SOUZA, CHRISTOPHER	SOUZA, CAROLINE
TRUDEL, MATTHEW RAYMOND	01/30/2014	NASHUA,NH	TRUDEL, TROY	TRUDEL, KATHERINE
LEVEILLE, REID DANIEL	02/03/2014	NASHUA,NH	LEVEILLE, TIMOTHY	LEVEILLE, CARRIE
CORDEIRO, LILLY MARIE	02/06/2014	MANCHESTER,NH	CORDEIRO, SCOTTIE	PARKHURST, CYNDER
CORDEIRO, BELLA MARIA	02/06/2014	MANCHESTER,NH	CORDEIRO, SCOTTIE	PARKHURST, CYNDER
WESOLOWSKI, ISABELLA ROSE	02/08/2014	MANCHESTER,NH	WESOLOWSKI, BRIAN	WESOLOWSKI, TANNY
SHEA, CHARLOTTE ANNE	02/09/2014	NASHUA,NH	SHEA, TYLER	SHEA, CRYSTALYN
BOUCHER, LOGAN ELLA	02/09/2014	MILFORD,NH	BOUCHER, FREDERICK	BOUCHER, NICOLE
MURPHY, MEGAN ELIZABETH	02/11/2014	NASHUA,NH	MURPHY, KEVIN	MURPHY, KRISTEN
AVILES, EVANGELINE WINTER	02/11/2014	NASHUA,NH	AVILES, JESUS	CAMPBELL, JESSICA
FISCHER, OWEN CURT	02/15/2014	NASHUA,NH	FISCHER, CURT	FISCHER, DANIELLE
EATON, ADDISON SUMMER	02/16/2014	NASHUA,NH	EATON, KEVIN	LECLAIR, MELISSA
LAMPORN, JACK EDWARD	02/26/2014	NASHUA,NH	LAMPORN, CURT	LAMPORN, KATHLEEN
AKERS, HENRY ROBERT	03/03/2014	MANCHESTER,NH	AKERS, CALVIN	JENKINS, LAURA
HAMM, NATHANIEL JOSEPH	03/03/2014	NASHUA,NH	HAMM, JAMES	HAMM, SUSAN
GONTARZ, SYLVIA JOAN	03/09/2014	NASHUA,NH	GONTARZ, JEREMY	GONTARZ, KRISTEN
LINDOF, BRAYDEN LAMARRE	03/11/2014	MILFORD,NH	LINDOF, RICHARD	LINDOF, JESSICA
BEEBE, OWEN SCOTT	03/16/2014	MANCHESTER,NH	BEEBE, ALAN	BEEBE, SABRINA
BURT, MICAH SIMONE	03/16/2014	NASHUA,NH	BURT, MICHAEL	NOLAN, TARA
TORRES, ARIA LYNN	03/17/2014	NASHUA,NH	TORRES, VICTOR	TORRES, MELISSA
LAVALLEE, JAXON JOSEPH	03/21/2014	NASHUA,NH	LAVALLEE, BRIAN	LAVALLEE, CRYSTAL
PLOURDE, SURAYAH JOAUNAH	03/24/2014	MANCHESTER,NH	PLOURDE, PAUL	SMITH, SARAH
ELDRIDGE, CHLOE MARYELLEN	03/24/2014	NASHUA,NH	ELDRIDGE, JORDAN	ELDRIDGE, LISAELLEN
ROSSWAAG, NATALIE ELIZABETH	03/25/2014	NASHUA,NH	ROSSWAAG, THOMAS	ROSSWAAG, SHERRY
MUNNIS, MARGARET LINDA MICHELLE	03/25/2014	MANCHESTER,NH	MUNNIS, TODD	MUNNIS, JUDY
SCHICK, ELORA CAROLINE	03/26/2014	NASHUA,NH	SCHICK, WILLIAM	SCHICK, CHRISTINE
HENSCHKE, LEILAH ROSE	03/30/2014	NASHUA,NH		HENSCHKE, JESSICA
MIMMS, ADELIN JANE	03/31/2014	MANCHESTER,NH	MIMMS, JORDAN	MIMMS, REBECCA
NEAL, ADELYN RAE	04/22/2014	NASHUA,NH	NEAL, JACOB	MORRIS, BRIANNA

REGISTERED BIRTHS

Page 2 of 4

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2014-12/31/2014

--MERRIMACK--

1/13/2015

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BURKHARD, ISAAC ERNEST	04/22/2014	NASHUA,NH	BURKHARD, JOSHUA	BURKHARD, ELIZABETH
PAGE, CORDELIA LYDIA	04/23/2014	NASHUA,NH	PAGE, KENNETH	PAGE, ELIZABETH
MYERS, ANDREW CAMERON	04/28/2014	NASHUA,NH	MYERS, JOSEPH	MYERS, SUZANNE
BOLDEIA, DECLAN BLAKE	04/29/2014	NASHUA,NH	BOLDEIA, MARK	BOLDEIA, NATALIE
SILVA, MICAH FELIX	05/13/2014	NASHUA,NH	SILVA, DANILO	FELIX, BETANIA
EDINGTON, ALEXA NICOLE	05/14/2014	NASHUA,NH	EDINGTON, GORDON	EDINGTON, CRYSTAL
TURCOTTE, RYLEIGH LYNN	05/17/2014	MANCHESTER,NH	TURCOTTE, PHILIPPE	TURCOTTE, AMANDA
OTHOT, WILLIAM DAVID	05/21/2014	NASHUA,NH	OTHOT, GORDON	OTHOT, MICHELLE
COMOLLI, HOLLY CATHERINE	05/25/2014	MERRIMACK,NH	COMOLLI, BRIAN	COMOLLI, EMILY
BATES, MAKAYLA MARIE	05/26/2014	NASHUA,NH	BATES, CRAIG	BATES, JENNIFER
HANCOCK, TIFFANY DANIELLA	05/27/2014	NASHUA,NH	HANCOCK, DARREN	HANCOCK, TAMMY
FITZMEYER, LEO JAMES	05/27/2014	MANCHESTER,NH	FITZMEYER, JEREMY	WRENN, OLIVIA
NOONAN, ABIGAIL ELSAMAY	05/28/2014	NASHUA,NH	NOONAN, SHAWN	NOONAN, MICHELLE
RICKER, LEIGHTON ELIZABETH	05/29/2014	NASHUA,NH	RICKER, DANIEL	RICKER, RACHEL
NGUYEN, THOMAS CHAU	06/01/2014	MANCHESTER,NH	NGUYEN, DUY	NGUYEN, KARI
NGUYEN, JONATHAN PHILIP	06/01/2014	MANCHESTER,NH	NGUYEN, DUY	NGUYEN, KARI
MACLEOD, XAVIER JAMES	06/01/2014	NASHUA,NH	MACLEOD, JAMES	MACLEOD, JESSICA
HOWARD, CLARE EVELYN	06/04/2014	NASHUA,NH	HOWARD, JOEL	HOWARD, MARGARET
FOLEY, ISAHIA RYAN	06/04/2014	NASHUA,NH	FOLEY, RYAN	FOLEY, TARA
MASSEY, PARKER PERRY	06/04/2014	NASHUA,NH	MASSEY, JOTHAN	MASSEY, JENNIFER
WIROLL, CHRISTOPHER FRANCIS	06/09/2014	MANCHESTER,NH	WIROLL, JOHN	GRENIER, ANGELINE
BROOME JR, JASON AARON	06/10/2014	NASHUA,NH	BROOME SR, JASON	ALLWOOD, ELIZABETH
MCCLINTICK, NATHAN ANDREW	06/10/2014	NASHUA,NH	MCCLINTICK, ANDREW	MCCLINTICK, SARA
TARDIE, CHARLOTTE ANN	06/17/2014	NASHUA,NH	TARDIE, JARED	TARDIE, STEPHANIE
EDMONDS, ANNABELLE GRACE	06/17/2014	NASHUA,NH	EDMONDS, DANIEL	EDMONDS, BRITTANY
SHELLENBEAN, PERCIVAL DAVID	06/18/2014	MILFORD,NH	SHELLENBEAN, STEPHEN	SHELLENBEAN, ALENA
BARR, COLIN MICHAEL	06/21/2014	MANCHESTER,NH	BARR, PETER	BARR, JENNIFER
LANDRY, HARPER SOPHIA	06/24/2014	MANCHESTER,NH	LANDRY, DOUGLAS	LANDRY, KRISTY
BOVILL, JULIANNA FAITH	06/29/2014	NASHUA,NH	BOVILL JR, RUSSELL	POMBRIQ, KATHERINE
MORELLO, LYDIA RUTH	07/01/2014	NASHUA,NH	MORELLO, JESSE	MORELLO, DANIELLE
KILLORAN, OLIVER BING	07/07/2014	NASHUA,NH	KILLORAN, SHAWN	KILLORAN, APRIL
PIPPENGER, EMMA JEANNE	07/08/2014	NASHUA,NH	PIPPENGER, STEVEN	PIPPENGER, STACEY
NORCROSS, SOPHIA ALESSANDRA	07/10/2014	NASHUA,NH	NORCROSS JR, PETER	MORENO, YAHAIIRA
URBAN, EMILIA MAY	07/12/2014	MANCHESTER,NH	URBAN, MATT	URBAN, HEATHER
DAIGNEAULT, KATHERINE ROSE	07/17/2014	NASHUA,NH	DAIGNEAULT, AARON	DAIGNEAULT, KERIN

REGISTERED BIRTHS

Page 3 of 4

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2014-12/31/2014

--MERRIMACK--

1/13/2015

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
AMORIM, MATHEUS BRANDOLIM	07/18/2014	NASHUA,NH	AMORIM, CLAYTON	AMORIM, DANIELE
GODIN, PHOEBE GRACE	07/20/2014	NASHUA,NH	GODIN, JUSTIN	GODIN, JAMIE
WILKINS, MALENA JEAN	07/21/2014	NASHUA,NH	WILKINS, DAVID	WILKINS, DAYNA
RIOS-JAIME, LEAH GUADALUPE	07/27/2014	NASHUA,NH		JAIME-GARCIA, LIZETH
KLING, LANDON PATRICK	07/31/2014	NASHUA,NH	KLING, SCOTT	KLING, SUSANNE
WRIGHT, JAKE GRIFFITH	08/07/2014	NASHUA,NH	WRIGHT, JASON	WRIGHT, SARAH
VINECOMBE, AVERY MATTHEW	08/07/2014	NASHUA,NH	VINECOMBE, ADAM	VINECOMBE, CHRISTIAN
HEAVEY, MATTHEW PATRICK	08/08/2014	NASHUA,NH	HEAVEY, KENNETH	HEAVEY, SHANNON
GERBER, ADDISON JEAN	08/09/2014	MANCHESTER,NH	GERBER, CHRISTOPHER	CALLAHAN, BETH
GAGNE, WINSTON BERIHUN	08/09/2014	NASHUA,NH	GAGNE, NATHAN	GAGNE, JOCELYN
HANNA, ROSELLA ELIZABETH	08/13/2014	NASHUA,NH	HANNA, RAYMOND	WUNDERLICH, STEPHANIE
CATABIA, SOPHIA ANNE	08/15/2014	NASHUA,NH	CATABIA, MATTHEW	CATABIA, DANIELLE
FLYNN, KILEY JEAN	08/17/2014	MANCHESTER,NH	FLYNN, CHRISTOPHER	FLYNN, TRACY
MCLAUGHLIN, CONNOR DAVID	08/18/2014	NASHUA,NH	MCLAUGHLIN, SEAN	MCLAUGHLIN, MICHELLE
MARRIER, MIA MICHELLE	08/20/2014	NASHUA,NH	MARRIER JR, DAVID	MARRIER, ASHLEIGH
MARTIN, ZAKARY RYAN	08/21/2014	NASHUA,NH	MARTIN, MICHAEL	MARTIN, JESSICA
BURNHAM, PATRICK WAKEFIELD	08/24/2014	NASHUA,NH	BURNHAM, ROBERT	BURNHAM, REBECCA
RAINFORD, BRADLEY MICHAEL	08/26/2014	NASHUA,NH	RAINFORD, BILL	RAINFORD, ALYSSA
CHARTIER, EVELYN CLAIRE	08/26/2014	NASHUA,NH	CHARTIER, SHANE	CHARTIER, SHANA
CARON, LINCOLN JOSHUA	08/27/2014	NASHUA,NH	CARON, PHILLIP	BULLIS, ERIN
OUELLETTE, LILYANNA GRACE	08/29/2014	NASHUA,NH	OUELLETTE, MICHAEL	OUELLETTE, SHANNON
SLIDE, MCKENZIE JO	09/02/2014	MANCHESTER,NH	SLIDE, RICHARD	SLIDE, ERIN
PARKER, LAUREN ELIZABETH	09/03/2014	NASHUA,NH	PARKER, JUSTIN	PARKER, KATHERINE
JEFFERY, AIDEN TYLER	09/05/2014	NASHUA,NH	JEFFERY, ERIK	JEFFERY, RACHEL
WONG, JACOB SUNG	09/08/2014	MANCHESTER,NH	WONG, BENJAMIN	WONG, ANNIE
SHEIL, NOLAN OLIVER COWAN	09/12/2014	MANCHESTER,NH	SHEIL, RYAN	SHEIL, ELIZABETH
FORBES, EMMA GRACE	09/14/2014	NASHUA,NH	FORBES, CHRISTOPHER	FORBES, JULIA
GAGE, KYLIE ANNE	09/15/2014	NASHUA,NH	GAGE, NICHOLAS	DESROSIERS, JULIE
HEWITT, LILLIAN ROSE	09/15/2014	NASHUA,NH	HEWITT, MICHAEL	HEWITT, MELINDA
BRAGDON, GANNYN MASON	09/16/2014	NASHUA,NH	BRAGDON, TYLER	AMADON, TABATHA
MCLAUGHLIN, ALIYAH LYNE	09/18/2014	NASHUA,NH	OSBORN, JESSE	FREEMAN, CARLIE
MCLAUGHLIN, OLIVIA LUCY	09/20/2014	NASHUA,NH	MCLAUGHLIN, DANIEL	MCLAUGHLIN, KRISTINA
DERDERIAN, OTTO JESSE	09/22/2014	MANCHESTER,NH	DERDERIAN, MICHAEL	DERDERIAN, ELIZABETH
ROULEAU, NATHAN JOSEPH	09/23/2014	NASHUA,NH	ROULEAU, DANIEL	ROULEAU, JESSICA
RODON, AVA MARIE	09/26/2014	NASHUA,NH	RODON, BENJAMIN	RODON, EMILY

REGISTERED BIRTHS

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2014-12/31/2014
--MERRIMACK--

1/13/2015

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
PARZYCH, VADA ELIZABETH	09/27/2014	NASHUA,NH	PARZYCH, RYAN	BOURGEOIS-PARZYCH, JENNIFER
SNAMAN, JAMES EDWARD	09/29/2014	NASHUA,NH	SNAMAN, MICHAEL	SNAMAN, HEATHER
BRANEN, MICHAEL JOSEPH	09/29/2014	NASHUA,NH	BRANEN, MALCOM	BRANEN, MICHELLE
MARCHETTI, WILLIAM JOSEPH	09/29/2014	NASHUA,NH	MARCHETTI, JAMES	MARCHETTI, ADELE
SOUSA, THOMAS WILLIAM	10/01/2014	NASHUA,NH	SOUSA, BRYANT	SOUSA, CANDICE
BEAULIEU, MASON RAY	10/05/2014	NASHUA,NH	BEAULIEU, KEVIN	BEAULIEU, SHAYNA
CHARLAP, ULYSSES SALINGER	10/12/2014	NASHUA,NH		CHARLAP, CRISTIN
KUSZEK, ALEXANDER MICHAEL	10/14/2014	NASHUA,NH	KUSZEK, KURTIS	KUSZEK, ELIZABETH
KNIGHT, SKYLAR ANNE LOUISE	10/26/2014	NASHUA,NH	KNIGHT, COREY	KNIGHT, HEATHER
LEARY, EVAN KENNETH	11/05/2014	NASHUA,NH	LEARY, RYAN	LEARY, REBECCA
LEARY, ZACHARY THOMAS	11/05/2014	NASHUA,NH	LEARY, RYAN	LEARY, REBECCA
COLLUPY, LUCAS PRESTON	11/06/2014	NASHUA,NH	COLLUPY, KEVIN	CYR, SHAUNALEE
FRAZZETTA, JOHN JAMES	11/09/2014	NASHUA,NH	FRAZZETTA, JOHN	FRAZZETTA, NICOLE
BURGESS, ANDREW CAPOBIANCO	11/12/2014	NASHUA,NH	BURGESS JR, JAMES	CAPOBIANCO, HOPE
DEMELLO, DYLAN ROY	11/12/2014	NASHUA,NH	DEMELLO, STEVEN	DEMELLO, JOOI
COLUMBUS, RYAN MATTHEW	11/14/2014	NASHUA,NH	COLUMBUS, DANIEL	COLUMBUS, JESSICA
LUPOLI, COLE DAVID	11/16/2014	NASHUA,NH	LUPOLI, CHRISTOPHER	CONNORS-LUPOLI, JENNIFER
SPILLANE, CAMRYN BETH	11/18/2014	NASHUA,NH	SPILLANE, CHRISTOPHER	SPILLANE, LORI
RUTHENBERG, CAROLINE HOPE	11/20/2014	NASHUA,NH	RUTHENBERG, ERIC	RUTHENBERG, REBECCA
KING, RYANNE SALLY	11/28/2014	NASHUA,NH	KING, JONATHAN	KING, DIANA
SCHWARTZ, ERIK MYRON	11/29/2014	NASHUA,NH	SCHWARTZ, RICHARD	SCHWARTZ, KATHERINE
HOLLENBERG, CORBAN JAMES	12/02/2014	NASHUA,NH	HOLLENBERG, STEPHEN	HOLLENBERG, AMY
O'BRIEN, HARRISON GEORGE KENNETH	12/02/2014	MANCHESTER,NH	O'BRIEN, KEVIN	O'BRIEN, PAMELA
MAHONEY, CULLEN GRADY	12/03/2014	NASHUA,NH	MAHONEY, RORY	MAHONEY, MEGAN
CHAPMAN, MIA NOELLE	12/08/2014	NASHUA,NH	CHAPMAN, NEIL	CHAPMAN, MICHELLE
MACDONALD, COHAN MICHAEL	12/13/2014	NASHUA,NH	MACDONALD, JUSTIN	FALL, DEVON
SCHIMP, MILO ALLEN	12/18/2014	NASHUA,NH	SCHIMP, ROBERT	SCHIMP, AMY
COUGHLIN III, JOHN JOSEPH	12/23/2014	NASHUA,NH	COUGHLIN JR, JOHN	COUGHLIN, JOELLE
SKIANES, MAKENZIE MAE	12/27/2014	NASHUA,NH	SKIANES, NICHOLAS	SKIANES, AMANDA
SCHMELZER, COLIN HENRY	12/27/2014	NASHUA,NH	SCHMELZER, AARON	SCHMELZER, JOY
VARTANIAN, JACOB FRANCIS	12/30/2014	NASHUA,NH	VARTANIAN, MATTHEW	VARTANIAN, JANNA
VARTANIAN, MARCUS EMILIO	12/30/2014	NASHUA,NH	VARTANIAN, MATTHEW	VARTANIAN, JANNA

Total number of records 137

REGISTERED DEATHS

Date	Name Of Deceased	Place Of Death
January		
2	William Scadova	Merrimack
6	Elizabeth Parent	Nashua
29	Josiath Robbins	Nashua
February		
7	Jose Vieira	Manchester
8	Dorothea Peter	Nashua
21	John Howard	Merrimack
25	Angelo Ravagno	Merrimack
26	William Koutroubas	Nashua
March		
7	Frank Wilich	Manchester
14	Raymond Patnaude	Nashua
16	Judith Harman	Merrimack
16	Catherine O'Leary	Nashua
16	Gretchen Patrick	Merrimack
20	Agnes Whitelock	Bedford
21	Jennie Scagnelli	Merrimack
23	Loraine Marcus	Merrimack
26	Lucille Demers	Merrimack
31	Ruth Watkins	Manchester
April		
1	Philo Perham	Merrimack
5	Jeannette Leavitt	Nashua
9	Jerry Grantham, Jr.	Merrimack
9	Madge Schutzenhofer	Merrimack
11	Mary Springstead	Merrimack
12	Eda Trudel	Merrimack
17	Doris Dowell	Merrimack
18	Laura Edsall	Merrimack
24	James Barbour	Merrimack
25	Claude Spencer	Merrimack
28	Lorraine Shannon	Merrimack
May		
4	Henry Van Alphen	Merrimack
4	William Lampen	Nashua
7	Meredith Gendron	Nashua
9	Elizabeth Malloy	Merrimack
22	Jayne Mackay	Merrimack
22	Renee Weaver	Nashua
23	Cynthia Clyde	Nashua
27	Thomas Mercier	Merrimack
31	James Barton	Manchester
31	William Richardson	Merrimack

REGISTERED DEATHS

June

2	Leon Haas	Exeter
3	Robert Higgins, Sr.	Tilton
3	Wendy Gravellese	Merrimack
8	David Hunter	Merrimack
11	David Yakuboff, Sr.	Manchester
14	John Byrnes	Nashua
19	William Fajans	Merrimack
26	Mark Capuano	Merrimack
27	Patricia Murphy	Merrimack

July

2	Kathleen Benuck	Merrimack
8	Lynda Graham	Merrimack
10	Charles Danton	Merrimack
27	William Carr, Jr.	Merrimack
31	Joe Burhoe	Merrimack

August

2	Robert Coyne	Nashua
8	Linda Brooks	Lebanon
9	Rita Hartson	Hudson
10	Marjorie Dow	Nashua
13	Ralph Maker	Merrimack
15	Frederic Nottebart	Nashua
17	Michael Theroux	Merrimack
23	Alfred Wenz	Manchester
25	Raoul Surprenant	Nashua

September

2	Dennis Moran	Merrimack
2	John Traniello	Merrimack
8	Shirley Duhamel	Merrimack
8	James Moscato	Merrimack
17	Madeline Bennett	Manchester
17	Paul Lacroix	Lebanon
18	Perley Rogers	Derry
20	Gloria Neff	Bedford
21	Michael Virtue	Nashua
23	Frederick Morse	Merrimack
24	Gracie Stancombe	Merrimack
24	Frederick Cincotta	Merrimack
24	Francis French	Merrimack
25	Barbara Estes	Milford
25	Josephine Driscoll	Merrimack
26	Kristy Rooks	Merrimack

October

3	William Cook	Merrimack
3	Paula Walton	Nashua

REGISTERED DEATHS

October (continued)

4	Marguerite Bisson	Merrimack
4	Clyde Jordan	Bedford
5	Charlotte Silva	Merrimack
9	Jean Rudin	Nashua
9	Pauline Henderson	Manchester
11	Christopher Scanlon	Nashua
11	Joan Cox	Merrimack
13	George Lundberg, Jr.	Merrimack
13	Consuelo Hebra	Merrimack
20	Michael Lerman	Merrimack
22	Sean Doherty	Manchester
27	Yvonne Light	Manchester
27	Ann Pike	Merrimack
31	James Davin	Merrimack
31	Sean Moran	Merrimack

November

1	James Murphy	Manchester
3	George Meeker	Nashua
5	Sandra Carrier	Manchester
7	John Elliott	Merrimack
7	Ana Roxo	Merrimack
14	Henry Ackermann	Merrimack
14	Diane Rocheleau	Merrimack
15	Nada Herbert	Merrimack
16	Helen Rush	Nashua
19	Heather Fortier	Nashua
19	Jennifer Demers	Nashua
21	Phyllis Donovan	Merrimack
28	Mildred Gilbody	Nashua
29	James Milton	Manchester

December

8	Lucien Neveu	Merrimack
8	Roger Bonenfant	Nashua
11	John Ferris, Sr.	Manchester
12	Steven Jerszyk	Merrimack
13	Philip Clark	Manchester
16	Stephen Paquin	Merrimack
27	Harold Edsall	Nashua

TOTAL NUMBER OF RESIDENT DEATHS: 116

REGISTERED MARRIAGES

Date	Person A's Name	Residence	Person B's Name	Residence
January				
1	GARABEDIAN, JASON R	Merrimack	BARCHARD, KRISTIN L	Merrimack
18	O'CONNOR, RYAN J	Merrimack	SURETTE, KATHERINE	Raymond
February				
20	MARTIN, KATHRYN R	Merrimack	NENNI IV, RONALD A	Merrimack
March				
8	HOULE, MATHEW J	Merrimack	HOFFMAN, ANDREA D	Merrimack
16	WILSON, MARC P	Litchfield	PARADISE, LISA M	Merrimack
26	GAGNE, RACHAEL M	Merrimack	DUBOIS, MICHAEL A	Pepperell, MA
April				
5	HARRIS, MICHAEL L	Nashua	JENKINS, KATRINA E	Merrimack
13	CAMPBELL, JESSICA L	Merrimack	AVILES, JESUS H	Merrimack
14	LUMINO, DIANA R	Merrimack	CASTELLANO, DUSTIN	Merrimack
19	WEST, SCOTT D	Merrimack	ARNOLD, STACY M	Merrimack
22	EATON, KEVIN A	Merrimack	LECLAIR, MELISSA J	Merrimack
25	PARADISE, MORGAN P	Merrimack	GONZALEZ, BRIAN	Merrimack
May				
3	ROY, KAREN C	Merrimack	BROWN, DAVID A	Merrimack
10	KILLORAN, JENNIFER S	Merrimack	CHICK, JOHN R	Merrimack
25	PARKER, JILLIAN M	Merrimack	TIANO, JOHN D	Merrimack
31	LINT, JOCELYN T	Merrimack	GAGNE, NATHAN D	Merrimack
June				
7	WELLS, ERIC A	Merrimack	LEWALLEN, DONNA J	Hampton
7	BECKER, ANTHONY S	Merrimack	HEIN, MEREDITH A	Merrimack
14	MCWILLIAMS, MEGAN	Merrimack	DROUIN, JACOB A	Merrimack
18	PYLES, AUSTEN A	Merrimack	DELISLE, HAYLEY E	Merrimack
19	WABWILE, DAVID S	Merrimack	ONSEMBE, JACKLINE N	Merrimack
21	NELSON, CYNTHIA A	Merrimack	WILLIAMS, MICHAEL B	Merrimack
July				
11	ACKLEY, ERICA J	Merrimack	BLAKE, SEAN J	Merrimack
11	SOU CY, STEPHANIE N	Merrimack	MCLEOD, EVAN J	Merrimack
12	DERBY, MARK S	Hooksett	MOONEY, MAUREEN C	Merrimack
28	BYERS, CHERYL J	Merrimack	KARAIAN, KENNETH	Merrimack
August				
2	DUQUETTE, JACOB A	Merrimack	PARADIS, ASHLEY B	Nashua
9	MEDRZYCKI, RACHEAL	Merrimack	HOWE, MICHAEL L	Merrimack
10	THOMPSON, MARY E	Merrimack	ALLEN, WESLEY H	Merrimack
16	SERVELLO, VINCENT M	Merrimack	TATE, MEREDITH L	Concord
22	LONGCHAMP, JEFFREY P	Merrimack	ALBERTS, KARIANNE	Hampton

REGISTERED MARRIAGES

September

7	BAGLEY, MOLLY F	Salisbury, MA	GONSALVES, KEVIN E	Merrimack
13	RUSZCZYK, DONNA M	Merrimack	ST LAURENT, STEVEN L	Merrimack
13	COSTAIN, BRIAN R	Merrimack	ATWOOD, JODI L	Wilton
20	O'LOUGHLIN, TRACY A	Merrimack	MAHER, GARY E	Merrimack
27	HUDON, BRANDIE L	Merrimack	REARDON, THOMAS E	Merrimack
27	DELUDE, JONATHAN L	Merrimack	GLEASON, BRITTANI L	Merrimack

October

4	WASSUNG, EDWARD M	Merrimack	NELSON BROOKS, LORI	Goffstown
10	SQUEGLIA, JONATHON	Merrimack	GILBERT, MELISSA C	Merrimack
12	KOJAK, KIMBERLY A	Merrimack	STILLSON, JEFFREY H	Merrimack
12	JAYNES JR, STEVEN A	Merrimack	NORTON, YURI E	Merrimack
18	CAHILL, MARY E	Merrimack	CARPER, ROBERT E	Merrimack
19	ANDREWS, ERIN M	Merrimack	FLANAGAN JR, PETER	Merrimack
25	DUANE, ANDREW L	Merrimack	JOSSELYN, JANE M	Merrimack
25	SMITH, DAVID W	Westminster, MA	SMITH, ANDREA D	Merrimack

November

1	GONZALES, NOELLE M	Merrimack	LEMASURIER, WILLIAM	Merrimack
15	KIRKHART, ROBERT D	Nashua	PERRYMAN, JENNA L	Merrimack

December

13	NICKERSON, KERRIE A	Merrimack	SILVA III, THOMAS J	Merrimack
31	HANNA, RAYMOND M	Merrimack	WUNDERLICH, STEPHANIE	Merrimack

TOTAL NUMBER OF RESIDENT MARRIAGES: 49

TOWN OF MERRIMACK, NH



2015 TOWN MEETING GUIDE

2015 OFFICIAL BALLOT - SAMPLE



~ SAMPLE BALLOT ~

ANNUAL TOWN ELECTION MERRIMACK, NEW HAMPSHIRE APRIL 14, 2015

Diane Trippett
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☐
- B. Follow directions as to the number of candidates to be marked for each office.
- C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

TOWN COUNCIL

3 years ☐ Vote for not
more than three (3)

LON S. WOODS ☐

NANCY M. HARRINGTON ☐

TOM KOENIG ☐

MIKE MALZONE ☐

JODY VAILLANCOURT ☐

☐ (Write-in)

☐ (Write-in)

☐ (Write-in)

TOWN COUNCILOR

1 year ☐ Vote for not
more than one (1)

ALEXANDER PORADA ☐

TOM MAHON ☐

LENETTE PETERSON ☐

☐ (Write-in)

ETHICS COMMITTEE

3 years ☐ Vote for not
more than two (2)

ROD BUCKLEY ☐

☐ (Write-in)

☐ (Write-in)

LIBRARY TRUSTEE

3 years ☐ Vote for not
more than two (2)

JENNIFER L. JOBIN ☐

☐ (Write-in)

☐ (Write-in)

☐ (Write-in)

TRUSTEE OF TRUST FUNDS

3 years ☐ Vote for not
more than one (1)

WILLIAM T. WILKES ☐

☐ (Write-in)

☐ (Write-in)

TOWN CLERK / TAX COLLECTOR

3 years ☐ Vote for not
more than one (1)

DIANE TRIPPETT ☐

☐ (Write-in)

☐ (Write-in)

TREASURER

3 years ☐ Vote for not
more than one (1)

BRUCE W. MOREAU ☐

☐ (Write-in)

☐ (Write-in)

QUESTIONS

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$31,472,126. Should this article be defeated, the default budget shall be \$27,646,335, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0)

YES ☐

NO ☐

Article 3

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Benefit Costs
2015-16	173,451	(138,429)

and further to raise and appropriate the sum of \$35,022, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the labors of the Public Works Department to include Highway, Waste Water, Solid Waste, and Equipment Maintenance Divisions. (Recommended by the Town Council 7-0-0)

YES ☐

NO ☐

2015 Official Ballot Supplementary Information

Merrimack residents will have an opportunity to vote on the proposed budget and other Town matters on Tuesday, April 14, 2015, at the annual election to be held between 7:00 AM and 7:00 PM. There is one polling place in Merrimack: James Masticola Upper Elementary School - All-Purpose Room at 26 Baboosic Lake Road.

The following information is provided as a public service to enable citizens to better understand the matters on which they will be voting. Additional information may be obtained by calling the Town Manager's Office at (603) 424-2331, or by visiting the Town's website at www.merrimacknh.gov.

ARTICLE 1 **Election of Public Officials**

To vote, completely fill in the box next to your choice on the ballot. Follow the directions as to the number of candidates to be marked for each office. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the box.

ARTICLE 2 **Municipal Operating Budget**

The Municipal Operating Budget, which is the subject of Article 2, funds the general costs of operating all Town departments. The Municipal Operating Budget is summarized on Chart 1 by department.

The recommended 2015-16 Municipal Operating Budget is \$31,472,126. Included in the Town Council's proposed budget are all of the capital reserve purchases (these purchases have been saved for over several years and are already funded through the CRF accounts), these are items that have historically been approved by the Town Council throughout the year. This change was implemented in the 2009-10 budget year.

Although the appropriation amount requested for 2015-16 is less than what was approved in 2014-15, to compare the budget request one should reduce both budgets by the capital purchases. If these capital projects were not included in both budgets, the 2015-16 appropriation would be \$396,535 or 1.4% greater than in 2014-15.

Included in the 2015-16 budget are increases in several estimated revenues. Those revenue increases include:

- Rooms & Meals \$45,000
- Motor Vehicle Permits \$25,000
- Interest Income – Tax Liens \$20,000
- Current Use Change Tax \$50,000
- Insurance Rebate \$240,000

There were some revenues that decreased to offset the before mentioned increases. Those reductions are:

- Admin fees to other funds \$20,000
- Motor Vehicle Road Infrastructure Revenue \$10,000
- Miscellaneous \$5,314

2015 Official Ballot Supplementary Information

Included in the Council's 2015-16 budget is a commitment to increase capital funding. The Council has increased capital reserve funding from \$1,077,000 to \$1,446,000, a \$369,000 increase or 34.26%.

Personal Services Costs

Five of the six union contracts are in effect and will expire on June 30, 2016. The only union that does not have a contract is AFSCME 93, Local 2986 (Public Works Employees). These employees will have no changes to wages or benefits until a new contract passes (see article 3).

There are no raises except for those unions that have steps in their contract. There is also no raise for the Town's non-union employees in this budget. However, on July 1, 2015, the five unions, as well as non-union employees, will be changing their health insurance plans to \$20 office visit co-pay and \$10/20/45 pharmacy co-pay, which is an increase from either a \$5 or \$10 office co-pay, and \$0/15/15 or \$0/20/30 pharmacy co-pay. In addition, these employees will be increasing their health and dental insurance premium cost share to 10%.

There are three additional part-time positions included in the Town Council's budget which are:

- Solid Waste Attendant
- Town Clerk/ Tax Collector Clerk
- Code Enforcement Secretary

In addition there are three new full-time positions:

- 2 Police Officers
- 1 Digital Services Librarian I (combined 2 part-time positions)

In summary, the 2015-16 proposed budget contains a net decrease for personnel costs and benefits of \$113,929, primarily the result of health insurance premiums cost decrease of \$312,177, and a decrease in compensated absences of \$19,897, which were offset by an increase in retirement costs of \$123,521, overtime increase of \$58,510 and the remaining balance consists of benefit adjustments and the costs associated with the wage adjustments.

2015 Official Ballot Supplementary Information

Chart 1

	2014-15	2015-16	Increase	
<u>General Fund</u>	<u>Operating</u>	<u>Operating</u>	<u>(Decrease)</u>	
General Government	\$1,589,487	\$1,681,845	\$92,358	5.81%
Assessing	\$300,379	\$294,036	(\$6,343)	-2.11%
Fire	\$5,251,580	\$5,176,866	(\$74,714)	-1.42%
Police	\$5,510,301	\$5,623,976	\$113,675	2.06%
Communications	\$693,824	\$686,999	(\$6,825)	-0.98%
Code Enforcement	\$338,664	\$359,323	\$20,659	6.10%
DPW Admin.	\$371,191	\$371,138	(\$53)	-0.01%
Highway	\$2,447,827	\$2,468,958	\$21,131	0.86%
Solid Waste Disposal	\$1,203,940	\$1,244,394	\$40,454	3.36%
Parks & Recreation	\$354,825	\$346,113	(\$8,712)	-2.46%
Library	\$974,012	\$1,018,958	\$44,946	4.61%
Equipment Maint.	\$436,675	\$425,024	(\$11,651)	-2.67%
Buildings & Grounds	\$200,137	\$208,249	\$8,112	4.05%
Community Development	\$468,251	\$460,641	(\$7,610)	-1.63%
Town Clerk/ Tax Collector	\$463,769	\$476,735	\$12,966	2.80%
Welfare	\$154,940	\$155,057	\$117	0.08%
Debt Service	\$461,398	\$449,874	(\$11,524)	-2.50%
Subtotal G/F Operating	\$21,221,200	\$21,448,186	\$226,986	1.07%
<u>CRF Deposits</u>	<u>2014-15</u>	<u>2015-16</u>		
Gen. Govt.-Computers	\$35,000	\$35,000	\$0	0.00%
Gen. Govt. - Milfoil	\$25,000	\$15,000	(\$10,000)	-40.00%
Assessing - Reval.	\$15,000	\$15,000	\$0	0.00%
Fire- Ambulance	\$50,000	\$60,000	\$10,000	20.00%
Fire-Equipment	\$75,000	\$95,000	\$20,000	26.67%
Communications-Equipt.	\$25,000	\$146,000	\$121,000	484.00%
DPW Equipt.	\$300,000	\$300,000	\$0	0.00%
DPW Roads & Bridges	\$400,000	\$600,000	\$200,000	50.00%
DPW- DW Highway	\$50,000	\$50,000	\$0	0.00%
Solid Waste- Equipt.	\$75,000	\$45,000	(\$30,000)	-40.00%
Traffic Signal Preemption	\$0	\$10,000	\$10,000	100.00%
GIS	\$10,000	\$65,000	\$55,000	550.00%
Library	\$17,000	\$10,000	(\$7,000)	-41.18%
Subtotal CRF Deposits	\$1,077,000	\$1,446,000	\$369,000	34.26%
<u>Other Capital</u>				
Gen Govt	\$12,500	\$0	(\$12,500)	-100.00%
Parks & recreation	\$8,500	\$40,400	\$31,900	375.29%
Highway	\$75,000	\$86,000	\$11,000	14.67%
Police- Vehicles	\$128,000	\$106,000	(\$22,000)	-17.19%
Library Bld repairs	\$0	\$15,000	\$15,000	100.00%
Bldg. & Grounds- Repairs	\$9,000	\$9,000	\$0	0.00%
Subtotal Other Cap.	\$233,000	\$256,400	\$23,400	10.04%
Road Infrastructure	\$800,000	\$750,000	(\$50,000)	
CRF Expend.	\$3,636,000	\$2,722,334	(\$913,666)	-25.13%
General Fund Totals	\$26,967,200	\$26,622,920	(\$344,280)	-1.28%
<u>Self Supporting Funds</u>				
Fire Protection	\$87,563	\$86,063	(\$1,500)	-1.71%
Day camp	\$175,212	\$174,199	(\$1,013)	-0.58%
Outside Details	\$380,912	\$422,133	\$41,221	10.82%
Library	\$3,500	\$3,500	\$0	0.00%
EMS	\$4,500	\$7,095	\$2,595	57.67%
Media	\$270,933	\$267,351	(\$3,582)	-1.32%
Wastewater	\$3,364,805	\$3,527,244	\$162,439	4.83%
Wastewater Debt	\$734,632	\$361,621	(\$373,011)	-50.78%
Subtotal Self Supporting	\$5,022,057	\$4,849,206	(\$172,851)	-3.44%
Grand Totals All Funds	\$31,989,257	\$31,472,126	(\$517,131)	-1.62%

2015 Official Ballot Supplementary Information

Capital Outlay

The Town of Merrimack uses capital reserve funds as a cost-effective method of financing the purchase or replacement of facilities, equipment and infrastructure. Consistent amounts have been included in annual budgets for transfer to these funds in past years and in the current budget submitted by the Town Council, so that sufficient monies are available when purchases or replacements are required. This spreads the related cost over the funding period, rather than requiring a large appropriation in the year of purchase or replacement, and thereby helps to stabilize property tax rates. Also, interest earned on monies held in capital reserve funds offsets a portion of the purchase or replacement cost and/or serves as a hedge against inflation. These capital reserve funds provide for the replacement of fire trucks, bridges, ambulances, police communication equipment, Highway Division trucks and heavy equipment, as well as for other major capital outlay needs.

The 2015-16 budget includes \$1,446,000 in Capital Reserve Fund (CRF) deposits, while the current budget proposes \$2,907,334 in CRF withdrawals.

Proposed Capital Purchases			
CRF	2015-16 Projects	\$\$	
Computer Equipment	Licenses / Computer-server upgrades		35,000
Fire	SCBA Breathing Apparatus		82,334
Fire Ambulance	Ambulance		200,000
Road Infrastructure	Bridge replacement - Bean Road	320,000	
	Drainage Improvements	100,000	420,000
DW Highway	Paving Chamberlin Bridge to Reeds Ferry Lumber		400,000
Highway	6 Wheel dump truck, H-31	155,000	
	Front End Loader	150,000	305,000
Total CRF Withdrawals			1,442,334
	State Bridge Aid		1,280,000
Total General Fund			2,722,334
Wastewater Fund			
Sewer Infrastructure	F-250 4X4 pickup with plow (replace 2005 F-250)	35,000	
	Manhole/sewer line repair (AB flume and coating)	75,000	
	Bobcat Toolcat for X-country sewer maintenance	75,000	
Total Wastewater Fund			185,000
Grand Total CRF Purchases			2,907,334

In addition, other proposed capital outlays of \$1,097,595 consist of the following:

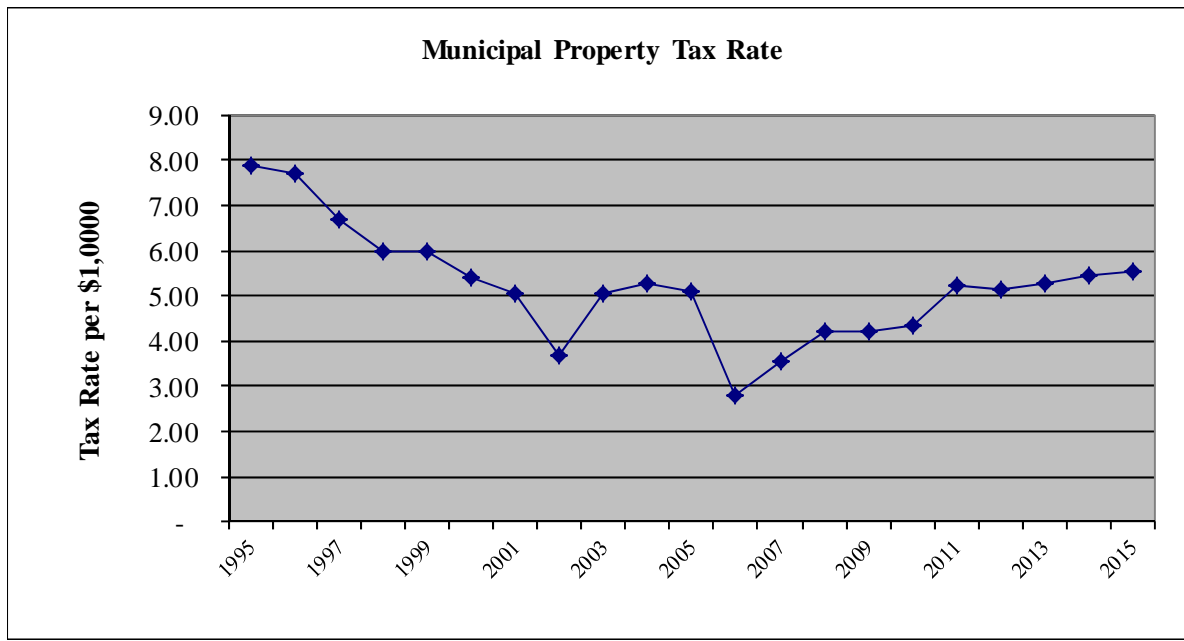
Wasserman Park Improvements	25,000
Vets Park Boat Ramp Repair	8,500
Highway- Roof Repair	75,000
Lawn Mower	11,000
Patrol Vehicles (3)	106,000
Misc Build Repairs	55,900
Misc Equipment	30,425
Computer Equipment	35,770
Road Paving	750,000
	<u>1,097,595</u>

2015 Official Ballot Supplementary Information

Projected Tax Rate

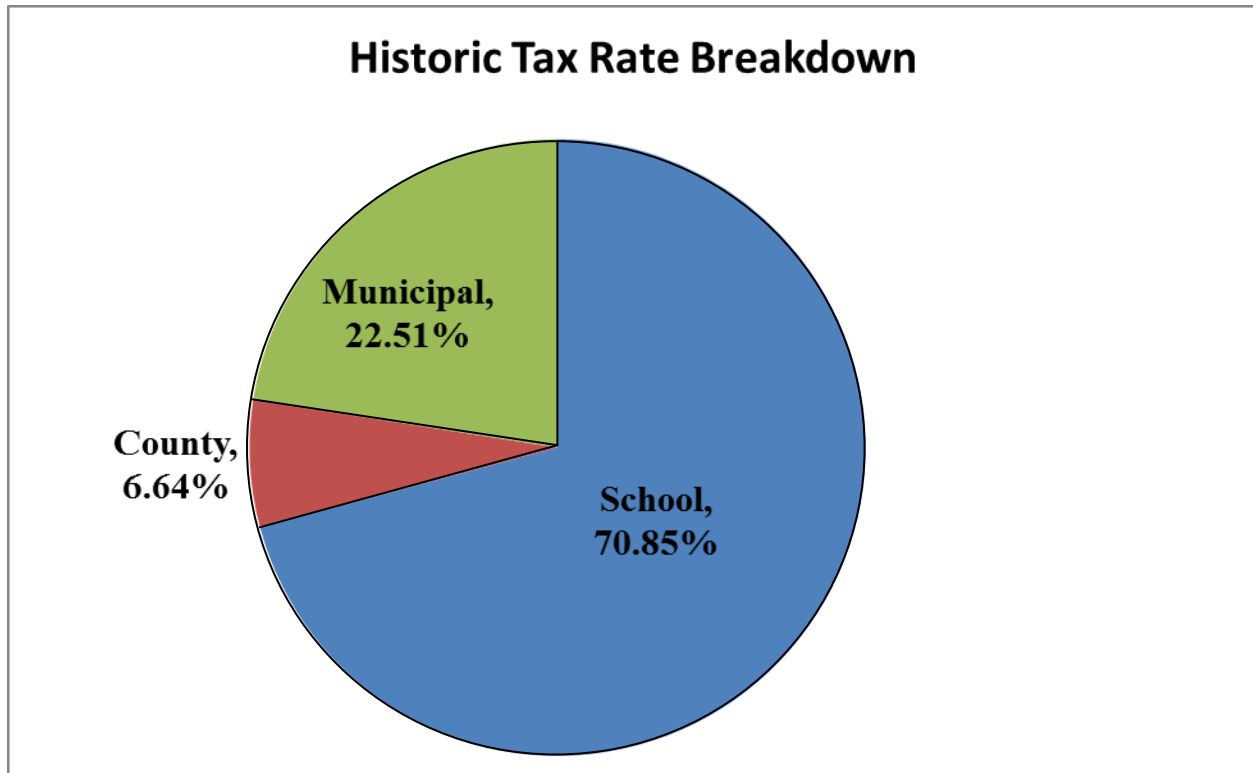
Based on the recommended budget (Article 2) and current estimates of 2015 net assessed valuations and 2015-16 non-tax revenues, the municipal portion of the 2015 property tax rate is expected to be \$5.54, which correlates to a tax bill of \$554 per \$100,000 of assessed valuation.

This budget represents an increase of \$.08 or 1.5% compared to the 2014 rate. However, this projection includes only the impact of Article 2 and not any of the other Articles.



2015 Official Ballot Supplementary Information

The chart below is a historic representation of how your tax bill is broken down.



Debt Service

There are four outstanding bond issues: 2002 Greens Pond Land Acquisition Bonds - \$810,000 principal balance; 2007 Drainage Improvement Bond - \$1,040,000 principal balance; 2008 Interceptor Bond - \$334,936 principal balance; and 2009 Dewatering Upgrade Bond - \$1,844,279 principal balance. Debt service costs for 2015-16 represent a decrease of \$384,535 and consist of the following:

2002 Greens Pond Land Acquisition Bonds	\$291,723
2007 Drainage Bond	158,150
2008 Interceptor Bond	62,321
2009 Dewatering Upgrade	299,300
<u>Contingency for tax anticipation notes</u>	<u>1</u>
Total	\$ 811,495

Default Budget

If the proposed budget of \$31,472,136 in Article 2 should fail, an appropriation of \$27,646,335 (Chart 3) would automatically become effective in accordance with New Hampshire Statutes. The Town Council would then be responsible for either holding a special meeting at which a revised Municipal Operating Budget appropriation would be considered, or developing a revised Municipal Operating Budget within this amount.

2015 Official Ballot Supplementary Information

In 2009-10, the Town made a change to the way it presents the Appropriation Article to the taxpayers. A decision was made to include all the Capital Reserve Fund purchases in the budget so the voter had a chance to vote on the complete appropriations for the Town. When calculating the default budget, these items have to be backed out of the appropriations for prior years. To compute the default budget, the Department of Revenue Administration has given specific guidelines for Towns and Schools to use: begin with the prior year operating warrant article, add in any previously approved warrant articles that may affect the current year budget (such as collective bargaining agreements), subtract any one time purchases (such as capital expenditures), then net the difference in debt payments to come up with the default budget.

In calculating the 2015-16 default budget, the difference between the default budget and the current operating budget (\$31,472,136) is \$3,825,801. However, in making an apples to apples comparison as shown on Chart 3, one time capital expenditures are backed out, thus making the default budget \$918,457 less than the 2015-16 proposed operating budget. ***One important point to remember is that the \$2,907,334 in capital purchases for 2015-16 is fully offset by revenues which the Town has saved for in the Capital Reserve Funds..*** Chart 4 is a comparison of tax rates.

Chart 3 - Default Calculations		
	2014-15	2015-16
	Voted	Default
	<u>Budget</u>	<u>Budget</u>
General Town operations and charges - Article 3	31,979,257	31,979,257
NEPBA 112 collective bargaining agreement - Article 3 (2013-14)		(13,559)
Teamsters collective bargaining agreement - Article 4 (2013-14)		(18,221)
NEPBA 12 collective bargaining agreement - Article 5 (2013-14)		(28,833)
AFSCME 3657 collective bargaining agreement - Article 6 (2013-14)		(27,839)
IAFF 2904 collective bargaining agreement - Article 7 (2013-14)		(56,529)
Union Contract Benefit Increases (decreases)		
Health		(153,103)
NHRS		92,671
Other Insurance Benefits (Dental, Life, STD, WC and unemployment)		(31,974)
One Time Purchases		
One time CRF purchases		(3,711,000)
Debt service:		
2014-15		(1,196,030)
2015-16	-	811,495
Total	31,979,257	27,646,335

2015 Official Ballot Supplementary Information

Chart 4 2015-16 Default Tax Rate Comparison			
		Est. Default	
		<u>2015 Tax Rate</u>	
Default Appropriations		27,646,335	
Estimated Default Revenues (see below)		(13,280,127)	
Tax overlay		325,000	
Veterans exemptions		<u>704,000</u>	
Property tax levy		15,395,208	
Valuation for state property tax rate		2,945,686.660	
Default property tax rate		5.23	
Proposed Budget tax rate		5.54	
Variance			(0.31)
Revenue comparison:			
2015-16 revenue Proposed Budget	(16,187,461)		
Less: Capital revenue			
General Fund	2,722,334		
WWTF	<u>185,000</u>		
		(13,280,127)	
Appropriation Comparison			
2015-16 Proposed Budget Comparison	31,472,126		
Less: Capital revenue			
General Fund	(2,722,334)		
WWTF	<u>(185,000)</u>	28,564,792	
Default Budget (from above)		<u>27,646,335</u>	
Decrease in appropriations (default verse proposed budget)		(918,457)	
Tax Rate variance Appropriations (918,457 divided by 2,945,686.660)		(0.31)	
Tax Rate variance Revenue		<u>-</u>	
Overall tax rate variance		(0.31)	

ARTICLE 3

**American Federation of State, County and Municipal Employees 93,
Local 2986, Collective Bargaining Agreement**

By approving Article 3, the Town would ratify the proposed collective bargaining agreement between the Town of Merrimack and American Federation of State, County and Municipal Employees 93, Local 2986, and the approved wage and benefit adjustments contained therein for one year ending on June 30, 2016. Included are a \$1,500 one-time wage adjustment and creation of a 20-year step. This agreement increases employee contributions to the HMO health and dental insurance premium cost sharing to 10% of the premium. Beginning on July 1, 2015, the Office Visit copay changes from \$5 to \$20 and the Pharmacy copay changes from \$0/15/15, \$0/1/1 to \$10/20/45. The associated cost has been estimated at \$35,022.

The following is a breakdown of the AFSCME 2986 Contract cost:

	<u>Cost</u>
Wages	\$72,834
Steps	\$97,411
20 Year Step	\$3,206
Health/Dental Insurance	<u>\$(138,429)</u>
Savings	
Total Cost	\$35,022

This agreement covers the laborers of the Public Works Department to include Highway, Waste Water, Solid Waste, and Equipment Maintenance Divisions.

Estimated 2015 Property Tax Bill Impact: Per \$1,000 of Assessed Valuation

- LESS THAN \$0.01

2015 TOWN WARRANT



2015 Town Warrant
Town of Merrimack
6 Baboosic Lake Road, Merrimack, New Hampshire 03054



The State of New Hampshire

To the inhabitants of the Town of Merrimack in the County of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the First Session (*Deliberative*) of the Annual Meeting of the Town of Merrimack will be held at the Masticola Upper Elementary School's All-Purpose Room on Baboosic Lake Road in said Merrimack on Wednesday, March 11, 2015, at 7:00 o'clock in the evening (pm) for explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended at this session per RSA 40:13, IV.

You are hereby notified that the Second Session (*Ballot Voting*) of the Annual Meeting of the Town of Merrimack will be held on Tuesday, April 14, 2015, at 7:00 o'clock in the forenoon (am) for the choice of town officers elected by official ballot, to vote on questions required by law to be inserted on the Official Ballot, and to vote on all Warrant Articles from the First Session on Official Ballot per RSA 40:13, VII. The polling place for the election of town officers, and other actions required to be inserted on the ballot, will open on said date at 7:00 o'clock in the forenoon (am) and will not close earlier than 7:00 o'clock in the evening (pm).

The aforementioned polling place will be as follows:

James Masticola Upper Elementary School All-Purpose Room, 26 Baboosic Lake Road

Article 1

To choose all necessary town officers for the ensuing year.

Article 2

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$31,472,126 Should this article be defeated, the default budget shall be \$27,646,335, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the Town Council may hold one (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Recommended by the Town Council 7-0-0)

2015 TOWN WARRANT

Article 3

Shall the Town of Merrimack vote to approve the cost items included in a collective bargaining agreement reached between the Merrimack Town Council and the American Federation of State, County and Municipal Employees 93, Local 2986, which calls for the following increases in salaries and benefits at the current staffing levels:

Fiscal Year	Wage Increase	Benefit Costs
2015-16	173,451	(138,429)

and further to raise and appropriate the sum of \$35,022, such sum representing the anticipated increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year? The passage of this article will result in employees covered by the collective bargaining agreement contributing 10% towards health and dental insurance premiums and changing their health care to \$20 office visit \$10/\$20/\$45 pharmacy co-pay. These savings have been factored into the estimated increases/decreases set forth above. This collective bargaining agreement covers the labors of the Public Works Department to include Highway, Waste Water, Solid Waste, and Equipment Maintenance Divisions. (Recommended by the Town Council 7-0-0)

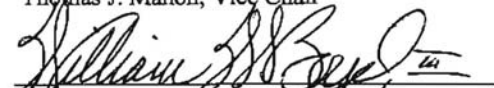


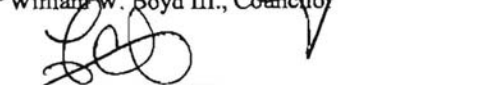
2015 TOWN WARRANT

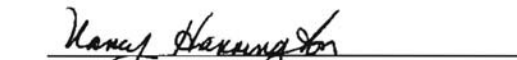
Given under our hands and seal this 12th day of February, in the year of our Lord,
Two Thousand Fifteen

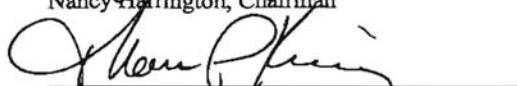
MERRIMACK TOWN COUNCIL

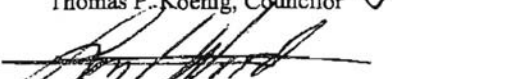

Thomas J. Mahon, Vice Chair


William W. Boyd III., Councilor


Finlay C. Rothhaus, Councilor


Nancy Harrington, Chairman


Thomas P. Koenig, Councilor



Lon S. Woods, Councilor

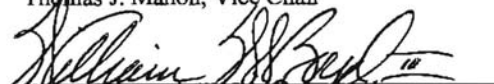

Daniel Dwyer, Councilor

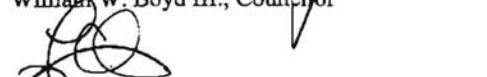
Attest: a true copy of the Warrant

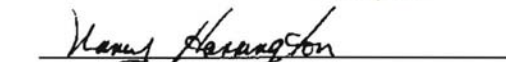
MERRIMACK TOWN COUNCIL




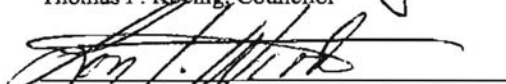

Thomas J. Mahon, Vice Chair


William W. Boyd III., Councilor


Finlay C. Rothhaus, Councilor


Nancy Harrington, Chairman


Thomas P. Koenig, Councilor


Lon S. Woods, Councilor


Daniel Dwyer, Councilor

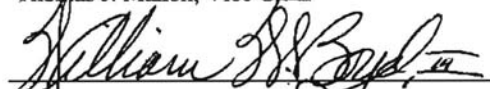
2015 TOWN WARRANT

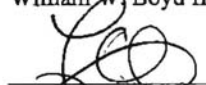
Town of Merrimack, New Hampshire Certificate of Service

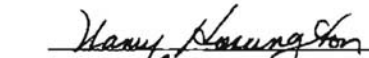
We, the Town Council, certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Town Hall and Town Library, being public places in said Town on or before the 23rd day of February 2015.

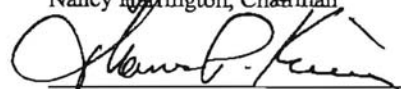
MERRIMACK TOWN COUNCIL

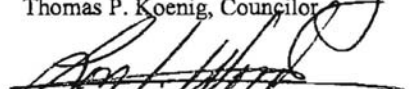

Thomas J. Mahon, Vice Chair

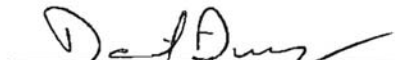

William W. Boyd III., Councilor


Finlay C. Rothhaus, Councilor


Nancy Harrington, Chairman


Thomas P. Koenig, Councilor


Len S. Woods, Councilor


Daniel Dwyer, Councilor





*New Hampshire
Department of
Revenue Administration*

2015
MS-636

Budget of the Town of Merrimack
Form Due Date: 20 Days after the Meeting

This form was posted with the warrant on: 2/20/15

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O.BOX 487, CONCORD, NH 03302-0487

OPERATING BUDGET (MS-636)

Appropriations						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics	1	\$26,216	\$7,731	\$22,775	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property	1	\$297,879	\$297,061	\$293,036	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	1	\$453,958	\$10,494	\$456,260	\$0
4194	General Government Buildings	1	\$200,137	\$199,724	\$208,249	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government	1	\$2,018,239	\$2,718,964	\$2,121,129	\$0
Public Safety						
4210-4214	Police	1	\$5,888,125	\$5,689,275	\$6,041,624	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	1	\$5,209,240	\$4,885,351	\$5,127,121	\$0
4240-4249	Building Inspection	1	\$335,164	\$0	\$355,823	\$0
4290-4298	Emergency Management	1	\$8,380	\$6,751	\$4,880	\$0
4299	Other (Including Communications)	1	\$781,387	\$640,367	\$773,062	\$0
Airport/Aviation Center						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
Highways and Streets						
4311	Administration	1	\$371,192	\$311,338	\$370,138	\$0
4312	Highways and Streets	1	\$2,401,137	\$2,542,501	\$2,435,268	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other	1	\$436,675	\$405,408	\$425,024	\$0
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	1	\$1,203,939	\$1,325,485	\$1,244,394	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	1	\$3,254,705	\$0	\$3,262,944	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0

MS-636: Merrimack 2015

2 of 7

OPERATING BUDGET (MS-636)

Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Health						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	1	\$75,300	\$77,300	\$74,000	\$0
Welfare						
4441-4442	Administration and Direct Assistance	1	\$79,640	\$72,820	\$81,057	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	1	\$529,727	\$485,867	\$515,002	\$0
4550-4559	Library	1	\$974,802	\$968,423	\$1,005,033	\$0
4583	Patriotic Purposes	1	\$36,000	\$23,797	\$36,000	\$0
4589	Other Culture and Recreation	1	\$230,933	\$0	\$222,351	\$0
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation	1	\$4,143	\$3,200	\$4,231	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$10,000	\$0	\$0	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	1	\$1,045,473	\$370,000	\$699,291	\$0
4721	Long Term Bonds and Notes - Interest	1	\$150,556	\$102,026	\$112,203	\$0
4723	Tax Anticipation Notes - Interest	1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
Capital Outlay						
4901	Land	1	\$1	\$98,212	\$1	\$0
4902	Machinery, Vehicles, and Equipment	1	\$820,508	\$176,442	\$960,529	\$0
4903	Buildings	1	\$3,155,000	\$1,244,978	\$124,000	\$0
4909	Improvements Other than Buildings	1	\$883,500	\$0	\$2,965,400	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$4,089,131	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4915	To Capital Reserve Fund	1	\$1,082,300	\$979,300	\$1,516,000	\$0
4916	To Expendable Trusts/Fiduciary Funds	1	\$25,000	\$1,466,443	\$15,300	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$31,989,257	\$29,198,389	\$31,472,126	\$0

MS-636: Merrimack 2015

3 of 7

OPERATING BUDGET (MS-636)

Special Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Fund		\$0	\$0	\$0	\$0
Special Articles Recommended						

Individual Warrant Articles						
Account Code	Purpose of Appropriation	Warrant Article #	Appropriations Prior Year as Approved by DRA	Actual Expenditures	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
0000-0000	Collective Bargaining	2	\$0	\$0	\$35,022	\$0
	Purpose: AFSCME 93 local 2986					
Individual Articles Recommended			\$0	\$0	\$35,022	\$0

OPERATING BUDGET (MS-636)

Revenues					
Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Taxes					
3120	Land Use Change Tax - General Fund	1	\$75,000	\$117,084	\$125,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	1	\$0	\$9,392	\$5,000
3186	Payment in Lieu of Taxes	1	\$6,380	\$3,206	\$6,200
3187	Excavation Tax	1	\$6,275	\$330	\$4,900
3189	Other Taxes	1	\$341,200	\$68,000	\$311,000
3190	Interest and Penalties on Delinquent Taxes	1	\$277,489	\$314,522	\$298,671
9991	Inventory Penalties		\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	1	\$3,950,000	\$4,256,669	\$3,975,000
3230	Building Permits	1	\$100,000	\$121,600	\$100,000
3290	Other Licenses, Permits, and Fees	1	\$0	\$280,548	\$263,566
3311-3319	From Federal Government	1	\$113,200	\$117,374	\$113,200
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	1	\$1,228,123	\$1,133,758	\$1,228,123
3353	Highway Block Grant	1	\$503,572	\$502,027	\$503,572
3354	Water Pollution Grant	1	\$117,298	\$0	\$44,846
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	1	\$1,361,538	\$63,009	\$1,298,181
3379	From Other Governments		\$0	\$0	\$0
Charges for Services					
3401-3406	Income from Departments	1	\$5,860,693	\$1,882,328	\$5,677,158
3409	Other Charges		\$0	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property	1	\$5,000	\$185,070	\$5,000
3502	Interest on Investments	1	\$81,350	\$36,613	\$81,050
3503-3509	Other	1	\$140,640	\$277,384	\$391,160
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$135,000	\$0	\$0
3913	From Capital Projects Funds	1	\$0	\$0	\$125,000
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$3,934,996	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	1	\$2,371,000	\$1,907,506	\$1,627,334
3916	From Trust and Fiduciary Funds	1	\$3,500	\$0	\$3,500
3917	From Conservation Funds		\$0	\$0	\$0

MS-636: Merrimack 2015

5 of 7

OPERATING BUDGET (MS-636)

Account Code	Source of Revenue	Warrant Article #	PY Estimated Revenues	PY Actual Revenues	Estimated Revenues Ensuing Fiscal Year
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$16,677,258	\$15,211,416	\$16,187,461

OPERATING BUDGET (MS-636)

Budget Summary		
Item	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended	\$31,979,257	\$31,472,126
Special Warrant Articles Recommended	\$10,000	\$0
Individual Warrant Articles Recommended	\$3,390,333	\$35,022
TOTAL Appropriations Recommended	\$35,379,590	\$31,507,148
Less: Amount of Estimated Revenues & Credits	\$20,181,131	\$16,187,461
Estimated Amount of Taxes to be Raised	\$15,198,459	\$15,319,687

2015 DEFAULT BUDGET



New Hampshire
Department of
Revenue Administration

2015
MS-DT

DEFAULT BUDGET OF THE TOWN

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Feb 23, 2015

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: MERRIMACK

County: HILLSBOROUGH

PREPARER'S INFORMATION ?

First Name

Paul

Last Name

Micali

Street No.

6

Street Name

Baboosic Lake rd

Phone Number

(603) 424-7075

Email (optional)

pmicali@merrimacknh.gov



New Hampshire
Department of
Revenue Administration

**2015
MS-DT**

APPROPRIATIONS					
GENERAL GOVERNMENT					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4130 - 4139	Executive				
4140 - 4149	Election, Registration & Vital Statistics	\$26,216			\$26,216
4150 - 4151	Financial Administration				
4152	Revaluation of Property	\$297,879			\$297,879
4153	Legal Expense				
4155 - 4159	Personnel Administration				
4191 - 4193	Planning & Zoning	\$453,958		\$10,000	\$443,958
4194	General Government Buildings	\$200,137			\$200,137
4195	Cemeteries				
4196	Insurance				
4197	Advertising & Regional Association				
4199	Other General Government	\$2,018,239			\$2,018,239
General Government Subtotal		\$2,996,429		\$10,000	\$2,986,429



2015 DEFAULT BUDGET

APPROPRIATIONS					
PUBLIC SAFETY ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4210-4214	Police ?	\$5,888,125	(\$120,304)		\$5,767,821
4215-4219	Ambulance ?				
4220-4229	Fire ?	\$5,209,240	(\$101,019)		\$5,108,221
4240-4249	Building Inspection ?	\$335,164			\$335,164
4290-4298	Emergency Management ?	\$8,380			\$8,380
4299	Other (Including Communications) ?	\$781,387	(\$11,010)		\$770,377
Public Safety Subtotal		\$12,222,296	(\$232,333)		\$11,989,963
AIRPORT/AVIATION CENTER ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4301 - 4309	Airport Operations ?				
Airport/Aviation Subtotal					
HIGHWAYS AND STREETS ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4311	Administration ?	\$371,192			\$371,192
4312	Highways & Streets ?	\$2,401,137	(\$8,617)		\$2,392,520
4313	Bridges ?				
4316	Street Lighting ?				
4319	Other ?	\$436,675			\$436,675
Highways and Streets Subtotal		\$3,209,004	(\$8,617)		\$3,200,387



2015 DEFAULT BUDGET

APPROPRIATIONS					
SANITATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4321	Administration ?				
4323	Solid Waste Collection ?				
4324	Solid Waste Disposal ?	\$1,203,939	(\$3,098)		\$1,200,841
4325	Solid Waste Clean-up ?				
4326-4328	Sewage Collection & Disposal ?	\$3,254,705	\$6,661		\$3,261,366
4329	Other Sanitation ?				
Sanitation Subtotal		\$4,458,644	\$3,563		\$4,462,207
WATER DISTRIBUTION AND TREATMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4331	Administration ?				
4332	Water Services ?				
4335	Water Treatment ?				
4338 - 4339	Water Conservation & Other ?				
Water Distribution and Treatment Subtotal					



New Hampshire
Department of
Revenue Administration

2015
MS-DT

APPROPRIATIONS

ELECTRIC ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4351 - 4352	Administration & Generation ?				
4353	Purchase Costs ?				
4354	Electric Equipment Maintenance ?				
4359	Other Electric Costs ?				
Electric Subtotal					

HEALTH ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4411	Administration ?				
4414	Pest Control ?				
4415 - 4419	Health Agencies & Hospital & Other ?	\$75,300			\$75,300
Health Subtotal		\$75,300			\$75,300

WELFARE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4441 - 4442	Administration & Direct Assistance ?	\$79,640			\$79,640
4444	Intergovernmental Welfare Payments ?				
4445 - 4449	Vendor Payments & Other ?				
Welfare Subtotal		\$79,640			\$79,640



2015 DEFAULT BUDGET

APPROPRIATIONS					
CULTURE AND RECREATION ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4520 - 4529	Parks & Recreation ?	\$529,727			\$529,727
4550 - 4559	Library ?	\$974,802			\$974,802
4583	Patriotic Purposes ?	\$36,000			\$36,000
4589	Other Culture & Recreation ?	\$230,933			\$230,933
Culture and Recreation Subtotal		\$1,771,462			\$1,771,462
CONSERVATION & DEVELOPMENT ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4611 - 4612	Admin. & Purch. of Natural Resources ?				
4619	Other Conservation ?	\$4,143			\$4,143
4631 - 4632	Redevelopment and Housing ?				
4651 - 4659	Economic Development ?	\$10,000			\$10,000
Conservation & Development Subtotal		\$14,143			\$14,143
DEBT SERVICE ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4711	Principal Long Term Bonds & Notes ?	\$1,045,473	(\$346,182)		\$699,291
4721	Interest Long Term Bonds & Notes ?	\$150,556	(\$38,353)		\$112,203
4723	Interest on Tax Anticipation Notes ?	\$1			\$1
4790 - 4799	Other Debt Service ?				
Debt Service Subtotal		\$1,196,030	(\$384,535)		\$811,495



New Hampshire
Department of
Revenue Administration

**2015
MS-DT**

APPROPRIATIONS					
CAPITAL OUTLAY					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4901	Land	\$1			\$1
4902	Machinery, Vehicles, & Equipment	\$820,508		\$530,000	\$290,508
4903	Buildings	\$3,155,000		\$2,956,000	\$199,000
4909	Improvements Other Than Buildings	\$883,500		\$225,000	\$658,500
Capital Outlay Subtotal		\$4,859,009		\$3,711,000	\$1,148,009
OPERATING TRANSFERS OUT					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4912	To Special Revenue Fund				
4913	To Capital Projects Fund	\$1,107,300			\$1,107,300
4914	To Enterprise Fund				
	Sewer				
	Water				
	Electric				
	Airport				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
Operating Transfers Out Subtotal		\$1,107,300			\$1,107,300



Operating Budget Total	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
	\$31,989,257	(\$621,922)	\$3,721,000	\$27,646,335

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

Account #	Explanation for Increase or Reduction	Add New Line
4191-4193	Establishment of New CRF	Remove Line
4210-4214	Union contract benefit increases/decreases and 2013-14 warrant articles 3 & 6	Remove Line
4220-4229	Union contract benefit increases/decreases and 2013-14 warrant articles 6 & 7	Remove Line
4299	Union contract benefit increases/decreases and 2013-14 warrant articles 5 & 6	Remove Line
4324	Union contract benefit increases/decreases and 2013-14 warrant article 4	Remove Line
4326-4329	Union contract benefit increases/decreases and 2013-14 warrant article 4	Remove Line
4312	Union contract benefit increases/decreases and 2013-14 warrant article 4	Remove Line
4711	Reduction in principal payments on debt	Remove Line
4721	Reduction of interest payments on debt	Remove Line
4902	One time capital purchases	Remove Line
4903	One time capital purchases	Remove Line
4909	One time capital purchases	Remove Line

2015 DEFAULT BUDGET

Default Calculations		
	2014-15	2015-16
	Voted	Default
	Budget	Budget
General Town operations and charges - Article 3	31,979,257	31,979,257
NEPBA 112 collective bargaining agreement - Article 3 (2013-14)		(13,559)
Teamsters collective bargaining agreement - Article 4 (2013-14)		(18,221)
NEPBA 12 collective bargaining agreement - Article 5 (2013-14)		(28,833)
AFSCME 3657 collective bargaining agreement - Article 6 (2013-14)		(27,839)
IAFF 2904 collective bargaining agreement - Article 7 (2013-14)		(56,529)
Union Contract Benefit Increases (decreases)		
Health		(153,103)
NHRS		92,671
Other Insurance Benefits (Dental, Life, STD, WC and unemployment)		(31,974)
One Time Purchases		
One time CRF purchases		(3,711,000)
Debt service:		
2014-15		(1,196,030)
2015-16	-	811,495
Total	31,979,257	27,646,335

2015 DEFAULT BUDGET



New Hampshire
Department of
Revenue Administration

2015
MS-DT

MERRIMACK (297)

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Paul

Preparer's Last Name

Micali

[Signature]

Preparer's Signature and Title

Feb 19, 2015

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Nancy M. Harrington - Council Chair

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

David Dwyer - Councilor

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

[Signature] - Councilor

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

[Signature] - Councilor

Governing Body or Committee Member's Signature and Title

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Governing Body or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

NOTICE

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must:

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

This notice must be:

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

Read the full statute at [RSA 674:39-aa Restoration of Involuntarily Merged Lots](#).